

Investigative Report

Arkansas Legislative Audit

Review of Selected Transactions City of Marion District Court

January 1, 2018 through December 31, 2022



INTRODUCTION

This report is issued in response to a request from the Second Judicial District Prosecuting Attorney for Arkansas Legislative Audit (ALA) to review selected financial records and transactions of the City of Marion (City) District Court (Court). Of specific concern was the misappropriation of Court revenue.

OBJECTIVES

Objectives of this review were to determine if:

- Fines, costs, and fees were deposited in the Court account.
- Internal control over the receipting and depositing processes was adequate.

SCOPE AND METHODOLOGY

This review was conducted primarily for the period January 1, 2018 through December 31, 2022. ALA staff analyzed pertinent computer and manual receipts, receipt reports, bank deposits, court dockets, nonmonetary credit documentation, reports available in Contexte (the case management system for Arkansas courts), and applicable Arkansas Code. ALA staff also interviewed various City personnel.

BACKGROUND

Located in Crittenden County, Marion is a municipality of the first class operating under the mayor-council form of government. The City Council consists of six aldermen who govern the City. According to 2020 U.S. Census Bureau figures, the City's population is 13,752. The City operates the Court, which processed over 9,000 cases in 2022.

While the District Judge is a state employee, the other Court staff are employees of the City. The Deputy Court Clerk, who was hired on January 12, 2017, was appointed District Court Clerk in November 2017 and served in this position until her employment termination on December 12, 2022. The District Court Clerk was the sole employee responsible for preparing and making deposits, reviewing and reconciling bank statements, and posting transactions to the financial/court accounting system. Additionally, the District Court Clerk was the only employee with access to the safe located in the District Court office.

ARKANSAS LEGISLATIVE AUDIT

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Report Date: December 6, 2023



In compliance with Ark. Code Ann. § 10-4-412, the City has obtained an audit by a private, certified public accounting firm (CPA Firm) since at least 1998. For each of the four years ended December 31, 2018 through 2021, the CPA Firm issued an unmodified or “clean” opinion on the City’s regulatory basis financial statements. However, the CPA Firm issued a material weakness finding relating to the Court in the 2021 audit report; the finding and management’s corrective action plan are provided in **Appendix A**.

RESULTS OF REVIEW

Review of District Court financial records revealed deficient internal control over the receipting, recording, and depositing of revenues. Specifically, noncompliance with Arkansas District Court Accounting Law and a lack of segregation of duties and fiscal oversight prevented management from detecting misappropriation of Court funds totaling \$414,694, as discussed in the sections that follow.

Deficient Collection Process for Court Fines, Costs, and Fees

A proper process to account for Court fines, costs, and fees includes entering defendant payments into the Contexte case management system at the point of collection using the receipting module. The defendant should receive a receipt of payment issued from Contexte. The form of payment (i.e., cash, check, money order, or credit card) should be identified in Contexte upon entry. Manual receipts issued in court or when Contexte is down should be in the same form and be entered into and reconciled to Contexte promptly. Contexte’s deposit summary report should be generated daily, and a deposit should be prepared and made to the Court’s bank account. Contexte’s deposit summary report, reflecting cash and check composition, should be reconciled to the validated bank deposit slip by someone other than the preparer of the deposit, and the deposit should be recorded in the Contexte receipts journal. The Court bank account should be reconciled monthly to the journal and also reviewed by someone other than the preparer.

ALA staff review revealed the City’s process to account for Court fines, costs, and fees was deficient. Specifically, receipts were not issued for all funds received, funds were not deposited daily, and deposits were not reconciled with receipt reports. Additionally, the Court bank account was not reconciled monthly to Contexte’s receipts journal, or reviewed and approved, by someone other than the preparer. Lack of management oversight and segregation of duties created the opportunity for the misappropriation of funds.

Misappropriation of Court Funds

Receipts Not Deposited

After comparing computer and manual receipts to bank deposits, ALA staff determined that Court receipts totaling \$398,517 were not deposited during the review period.

Unreceipted Funds Deposited in Bank Account

ALA staff review of deposit information obtained directly from the bank revealed that unreceipted checks and money orders totaling \$16,177 were deposited.

The District Court Clerk was custodian of these misappropriated funds totaling \$414,694, as shown in **Exhibit I on page 3**.

Exhibit I

City of Marion
Marion District Court
Misappropriation of Funds Summary

For the Period January 1, 2018 through December 31, 2022

Year Ended	Receipts <i>a</i>	Bank Deposits <i>b</i>	Receipts Over/(Under) Bank Deposits <i>(a - b) = c</i>	Unreceipted Checks/ Money Orders Included in Bank Deposits <i>d</i>	Total Funds Misappropriated <i>c + d</i>
2018	\$ 1,040,673	\$ 1,023,131	\$ 17,542	\$ 2,345	\$ 19,887
2019	1,191,940	1,141,771	50,169	2,185	52,354
2020	1,001,488	923,696	77,792	3,424	81,216
2021	832,565	717,726	114,839	4,831	119,670
2022	1,076,243	938,068	138,175	3,392	141,567
Totals	\$ 5,142,909	\$ 4,744,392	\$ 398,517	\$ 16,177	\$ 414,694

Source: Marion District Court (Court) financial records and bank statements provided by the Court's financial institution (unaudited by Arkansas Legislative Audit)

Noncompliance with Arkansas District Court Accounting Law

Noncompliance with Arkansas District Court Accounting Law, specifically Ark. Code Ann. § 16-10-209, and accepted accounting principles included the following:

- Receipts were not deposited intact daily. In numerous instances, deposits cleared the bank up to three months after the date of the receipts and deposit slips.
- Prenumbered receipts were not issued for all funds collected.
- Receipts issued were not reconciled with monthly bank deposits.
- Deposit slips did not contain the range of receipt numbers being deposited.
- Deposits and withdrawals per the bank statements were not reconciled to receipt and disbursement journals monthly.
- Cash receipt and disbursement journals were not properly maintained.
- Balances remaining in the bank were not identified with receipts issued for cases not yet adjudicated and the payments made on all unpaid individual time accounts.
- Manual receipts were not issued in sequential order, were not properly voided with all copies retained, and did not consistently indicate method of payment. Additionally, one manual receipt book could not be located.
- Supporting documentation was not maintained for nonmonetary credits adjusting fines and costs owed for judge's adjustments and jail time served.

- The Court Clerk did not make direct monetary settlements on or before the tenth day of each month to the City Treasurer, County Treasurer, State Administration of Justice funds, and other agencies that were due fines, costs, or fees assessed and collected by the Court. Additionally, the Court had \$125,629 in outstanding checks recorded in Contexte that were over one year old as of December 31, 2022.
- The Court did not furnish the presiding judge a monthly list of all installment payment accounts for which a payment had not been received within the past 30 days.
- Checks were not issued for all bond refunds entered into Contexte, and docket numbers were not entered on the checks that were issued.
- Restitution, received as payable to third parties, was disbursed without proper documentation.

Internal Control Deficiencies

The Court failed to maintain adequate segregation of duties, including the following:

- All accounting duties related to the depositing process and reconciliation of bank statements and journals were performed by the same employee.
- The bank statements and reconciliations were not reviewed by someone other than the employee preparing and making deposits.
- Access to bank statements, deposit slips, and undeposited funds (maintained in a safe in the Court office) was limited to one employee.
- The District Judge's signature stamp was not secured from other Court personnel, including the District Court Clerk.
- City and Court management did not exercise proper oversight of fiscal operations of the Court or establish internal controls to adequately segregate duties among fiscal staff.

RECOMMENDATIONS

ALA staff recommend City and Court management, as well as the Council:

- Increase and maintain knowledge, awareness, and performance of operations and fiscal oversight, accountability, and fiduciary responsibilities.
- Develop and implement policies and procedures to ensure compliance with Arkansas District Court Accounting Law (Ark. Code Ann. § 16-10-209) and accepted accounting procedures.
- Develop and implement policies and procedures to adequately segregate duties among fiscal staff to the extent possible.
- Develop and implement policies and procedures to ensure settlements and disbursement of funds are accurate, timely, and adequately documented.

Additionally, the District Court Judge should review unpaid installment payment accounts monthly and secure access to the signature stamp.

MANAGEMENT RESPONSE

Management response is provided in its entirety in **Appendix B**.

SUMMARY

Review of District Court financial records revealed deficient internal control over the receipting, recording, and depositing of revenues. Specifically, noncompliance with Arkansas District Court Accounting Law and a lack of segregation of duties and fiscal oversight prevented management from detecting misappropriation of Court funds totaling \$414,694. Custodian of these funds was District Court Clerk Megan (Maxwell) Goudy, whose employment was terminated on December 12, 2022.

Goudy was charged with one count of theft of property, a class B felony, and eight counts of forgery, all class C felonies, on August 21, 2023.

This report has been forwarded to the Second Judicial District Prosecuting Attorney and the Attorney General.

Appendix A
Selections from 2021 Audit Report
Issued by Private Certified Public Accounting Firm

CITY OF MARION, ARKANSAS
SCHEDULE OF FINDINGS AND RESPONSES

December 31, 2021

Material Weakness

2021-001 Deposits of Daily District Court Transactions

Criteria: Effective internal control over payments received due to District Court proceedings requires that they be maintained in a secure manner throughout the Court day and then deposited daily into a separate bank account established for that purpose which is maintained by the Court Clerk. In addition, the total of the amounts received for each month should be reconciled to the monthly statement received from the bank. Effective segregation of duties dictate that the monthly reconciliation should be performed by someone other than the Court Clerk as that individual is responsible for collecting the funds and making daily deposits.

Condition: Deposits were not being made on a timely basis, often weeks in arrears, and when made, appear to have been inconsistent with the amounts collected.

Cause: There was no reconciliation performed between the daily court report and the bank account and lack of segregation of duties over the deposit and reconciliation process.

Effect: The City suspects that fraud was perpetrated by the Court Clerk such that not all amounts collected during Court proceedings were deposited in the appropriate bank account. This situation is currently under investigation by Arkansas State Police.

Recommendation: Daily collections should be deposited every day at the conclusion of Court proceedings, and a report produced, made accessible to, and retained by other District Court officials. The totals of the daily reports should be reconciled to the bank statement on a monthly basis by an individual other than the Court Clerk.

Views of Responsible Officials: The District Court is under the supervision of the District Judge. Upon learning of the discrepancies in cash, the Judge terminated the employee in question and requested an investigation by the Arkansas State Police. We agree the procedures around control of cash and cash reconciliations at the district court should be improved. We have requested help from the software support staff of the Administrative Office of the Courts (AOC) to help bring the District Court reconciliations current. The District Court will implement new procedures to introduce additional segregation of duties and establish an improved daily cash balancing and monthly reconciliation process.

SECTION II – ARKANSAS MUNICIPAL ACCOUNTING LAW FINDING

2021-002 Deposits of Daily District Court Transactions

Criteria: Arkansas District Courts Accounting Law 16-10-209 contains the following provisions: (1) (E) Receipts shall be deposited intact daily into the separate bank account maintained by the Court Clerk; (1) (F) (ii) The receipts issued shall be reconciled with the monthly bank deposits; and (3)(A)(v) The receipts journal or electronic receipts listing shall be reconciled monthly to the total bank deposits as shown on the bank statements.

See previous discussion and elements of the finding under SECTION I – FINANCIAL STATEMENT FINDINGS

City of Marion

MAYOR TRACY BRICK	P.O. Box 717 31 MILITARY ROAD MARION, ARKANSAS 72364 PHONE (870) 739-5410 FAX (870) 739-2703	CITY COUNCIL WARD I KELSEY HENSLEY ADAM CUPPLES WARD II CLIFF WOOD TAYLOR GUY III WARD III BRYAN JACKSON RAY NASSAR
CITY ATTORNEY CHRISTOPHER CRAIN		
DISTRICT COURT JUDGE FRED THORNE		
CITY TREASURER DAVID W. RIKARD	MANAGEMENT'S CORRECTIVE ACTION PLAN	
CITY CLERK PATTY JAMES		

The City of Marion, Arkansas respectfully submits the following corrective action plan for the year ended December 31, 2023.

Corrective Action Plan Prepared by: David Rikard, City Treasurer

Name and address of independent public accounting firm:

Watkins Ulberall, PLLC
1661 Aaron Brenner Drive, Suite 300
Memphis, TN 38120

Audit Period: June 30, 2022

The findings from the December 31, 2021, schedule of findings and responses are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

2021-001 and 2021-002 Deposits of Daily District Court Transactions

Person(s) Responsible for implementing the Corrective Action: District Court Judge

Anticipated Completion Date for Corrective Action: June 15, 2023

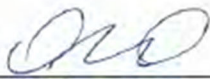
Planned Corrective Action:

The planned corrective action should resolve both item 2021-001 and 2021-002. The cash collection and reconciliation will be segregated between three distinct staff members:

1. Each Deputy Clerk who collects funds maintains their own cash drawer. At the end of their shift, they count and verify the funds collected matches the daily drawer total report from the court accounting system. They will deliver their report and cash to the Deputy Clerk responsible for preparing the bank deposit. The receiving clerk will verify the cash matches the report and initial the report to confirm.
2. One Deputy Clerk will be responsible for preparing the daily cash deposit and confirming the deposit total matches the cash expected per the court accounting system. This must be completed at the end of each day before the responsible court employees leave.
3. A second Deputy Clerk will be responsible for verifying the cash and checks total to the deposit slip and the cash expected per the court accounting system. The deposit will then be sealed in a disposable deposit bag and initialed by both employees. The deposit will then placed in the safe by both employees and locked.
4. The next morning, the sealed deposit will be taken to the bank for deposit.

Appendix A (Continued)

5. The verified deposit slip from the bank will be returned and matched with the previous day's deposit slip copy.
6. Monthly a third Deputy Clerk will reconcile the deposits per the bank account to the expected deposits for the month from the court accounting system. This will be completed no later than the 10th of the following month. The entire bank statement will be reconciled within the court accounting system and a balanced reconciliation report will be printed.
7. Monthly reconciliation reports and bank statements will be reviewed and initialed by the Chief Court Clerk prior to the 20th of each month.

Signature:  _____

City of Marion, Arkansas, City Treasurer

Appendix B

Fred Thorne
Crittenden County District Judge
379 Military Road
Marion, Arkansas 72364
90-848-5814
fthornedpa@att.net

December 19, 2023

Charles Camp, CPA
Legislature Auditor
charlescampa@arklegaudit.gov

Re: Response to Legislative Findings and deficiencies regarding Crittenden County District Court, Marion Division, Engagement year 2022

Dear Mr. Camp:

Pursuant to our meeting on December 6, 2023 and A.C.A. 16-10-209, please find the answers and corrections made to the Crittenden County District Court, Marion Division, based on the audit's findings and the statute. I hope that our changes will suffice. If not please contact me at the number above.

2. The court failed to maintain adequate segregation of duties including the following:

A. All accounting duties related to the depositing and reconciliation of bank statements and journals were performed by the same person:

Response: The court has put in the following process:

- a. The court clerk has assigned 2 deputy clerks to receive payments with each deputy clerk having their own locked bag to store any payments received; and
- b. The 2 deputies, who receive payments, will have their own assigned drawers and personal sign-in with contexte; and
- c. The two deputy clerks will have a \$200 balance at the beginning of each day; and will reconcile their drawer at the end of the day to ensure that only \$200 is in the drawer at the end of business day; and
- d. The 2 deputy clerks, after reconciliation of their drawer, will individually count their monies (tots) received for the day; and both deputies will count behind each other and initial the daily report for monies received which daily records are kept by the chief deputy clerk. The clerk responsible for delivering daily bank deposits will also recount and initial the daily report;
- e. The chief clerk will review both reconciled drawers and the report at the end of the day in front of deputy clerks ensuring that all payments receipted in contexte are accounted for and the \$200 balance remains in the drawer; and
- f. One of the 2 deputy clerks, mentioned above, will reopen their drawer for the

Appendix B (Continued)

remaining 30 minutes of the business day; and such monies received shall be kept in a locked bank bag that is placed in a lock box, and will continue over to the next days close out as stated above; and

g. The Chief Clerk will execute a deposit slip; place the monies in a locked bank deposit bag, and send an assigned deputy clerk to make the deposit. Upon return from the bank, the deputy clerk will give chief clerk the return daily deposit sheet from the bank; and the chief clerk will reconcile such deposit sheet with the initial deposit sheet; and, if everything is in order, staple the deposit sheet with the previous mentioned documents for filing and review by the appropriate parties; and

h. The court bank account is being set up so that the Judge, City Treasure, and the Mayor, or her designated person, will have access to check the daily records of the account;

I. At the end of the month, a deputy clerk, is assigned to reconcile the monthly bank statements with the daily payment records. If everything is in order, the deputy clerk will process and prepare the monthly checks to be paid out to the designated parties i.e. State of Arkansas, City of Marion, Crittenden County, etc. The chief clerk and the judge will sign the checks to be mailed by the 10th of each month.

2B The bank statements and reconciliations were not viewed by someone other than the employee preparing and making deposits:

SEE RESPONSE A

2C Access to bank statements, deposit slips and undeposited funds (maintained in a safe in the deputy clerk's office) was limited to one employee.

RESPONSE

In addition to the response in 2A, the current daily deposit format will eliminate the necessity to place any monies in the court safe unbeknowning an emergency. As mentioned above, the bank statements and reconciliation statements will be available to the Mayor, City Treasurer, Judge, auditors as well as the chief clerk.

2D. The District Judge's signature stamp was not secured from the court personnel, including the District Court Clerk.

RESPONSE: A locked box has been obtained by the court for the Judge's signature stamp. The Judge has the combination to the box; and the combination will be written down and kept at the judge's house for reference if needed.

2E City and Court management did not exercise proper oversight of fiscal operations of the court to establish internal controls to adequately segregate duties among fiscal staff:

Appendix B (Continued)

RESPONSE:

Hopefully, all the safeguards put in place and stated in 2A will suffice the State Auditor and Joint Legislative Committees concern.

3. Noncompliance with Arkansas District Court Accounting Law specifically Ark. Code Ann 16-10-209 and accepted accounting principles including the following:

A (1). Receipts were not deposited intact daily. In numerous instances deposits cleared the bank up to three months after the date of the of the receipts and deposit slips.

RESPONSE: The procedures outlined above in 2A should resolve this issue;

A(2) Prenumbered receipts were not issued for all funds collected.

RESPONSE:

The court has corrected the above concern since the termination of the previous chief clerk and in compliance with A.C.A. 16-10-209(1)(A-E) as follows:

- a. Contexte issues prenumbered receipts once a payment is collected and entered into the system which is utilized by the court; and
- b. The court does not keep or utilize manual receipts; and
- c. All receipts are filed as recorded and reconciled with monthly bank deposits at the end the month process. THEREFORE, THE CHIEF CLERK HAS ADVISED THE COURT THAT ALL FUNDS RECEIVED EACH MONTH NOW HAS A PRENUMBERED RECEIPT. THIS WILL BE MONITORED ON A RANDOM BASIS BY THE JUDGE, AND APPROPRIATE CITY OFFICIALS LISTED ABOVE.

A(3) Receipts issued were not reconciled with monthly bank deposits.

RESPONSE:

See answer to A(2).

A(3) Deposit slips did not contain the range of receipt numbers being deposited.

A(4) Deposits and withdrawals per the bank statements were not reconciled to receipt and disbursement journals monthly

RESPONSE:

The above mentioned concerns have been corrected,, in particular A.C.A. 16-10-209(1)(F-H) in the following manner:

- a. All deposits slips have attached daily reports showing receipt number and transaction made and filed of record; and

Appendix B (Continued)

b. All deposits and withdrawals are reconciled to receipt and noted in a disbursement monthly journal set up by the new court clerk through contexte.

A(5) Cash receipts and disbursement journals were not properly maintained.

RESPONSE:

The court has corrected the above mentioned issue in the following manner (in particular to coincide with A.C.A. 16-10-(3) (A-B)):

- a. The court keeps an electronic receipt listing through contexte for all receipts including cash receipts; and
- b. The court has an electronic receipt listing through context (disbursement journal) in which the court utilizes to disburse the appropriate monthly checks.

A(6) Balances remaining in the bank were not identified with receipts issued for cases not adjudicated and the payments made on all unpaid individual time accounts.

RESPONSE:

The court has corrected the above concerns since the termination of the previous chief clerk in accordance with A.C.A. 16-10-20(5)(A-f) in the following manner:

- a. A electronic log is now maintained through contexte for each individual's payment and installment payment if a time pay is authorized; and
- b. All payment installments are reviewed monthly; and
- c. Any unpaid monthly installment payment is directed to the judge to determine if a non payment warrant or open summons should be issued at that time. The judge's discretion is to hold off on a warrant until the payee is at least 3 months in arrears.

A(7) Manuel receipts were not issued in sequential order; were not properly voided with all copies retained; and did not consistently indicate method of payment. Additionally, one manual receipt book could not be located.

RESPONSE:

Since the previous court clerk's termination, the court has corrected the above mentioned concerns (A.C.A. 1© as follows:

The court no longer uses or keeps manual receipts. All receipts are generated through contexte.

3. Noncompliance with Arkansas District Court Accounting Law, specially A.C.A. 16-10-209, and accepted accounting principal include the following:

Appendix B (Continued)

A(1) Sorting documentation was not maintained for non-monetary credits adjusting fines and cost owed for judge's adjustments and jail time served:

RESPONSE:

In compliance with A.C.A 16-209-(2)(A) , the court has made the following changes:

- a. The county jail administrator forwards an initialed monthly time served log and an assigned deputy clerk will scan said log into the court's system to be kept as a record; and
- b. The court, before entering jail credit, will receive a time pay sheet, with that individual's jail credit which has the county jail administrator initials, and
- c. An assigned deputy clerk will scan the designated time pay credit into the designated individual's case through context; and
- d. The court clerk maintains a manual docket for each individual containing his/her name, charge, pleas, finding, fines general, and cost owed. This information is than scanned into the individual's case through contexte.

Jail credit: If a third party wants to make a payment for an individual in jail, the court will pull the case and determine the individual's balance. Once the balance is determined, the court will contact the jail to get a verbal jail credit amount to determine the amount still owed on the fines and cost. If the defendant still owes more that 1/3rd after jail credit, the jail will collect the remaining owed on the 1/3rd and the defendant will be released. Once the defendant is released, the jail sends the court the time pay sheet with jail credit balance which the jail administrator initials and put in the case file. The defendant's time payment document will be scanned into the defendant's case file. A record is also kept at the jail. If the fines and cost are less than 1/3, the payment will be made with the court, and the defendant will be released with his signed payment document scanned into the system as stated above.

A(2) The court clerk did not make monetary settlements on or before the tenth of each month to the city treasurer, county treasurer, state administrator of justice funds, and other agencies that were due fines, cost, or fees assessed and collected by the court. Additionally, the court had \$125,629 in outstanding checks recorded in context that were over one year old as of December 31, 2022.

RESPONSE:

As the auditors are aware, the court was unable to make monthly payments to the proper entities in 2 months in 2022. For the first few months in 2023, the checks were mailed between the 5th and the 20th due to rectifying the books and making sure that there were monies in the account to pay all the entities. For the past several months, the reports and checks have been prepared and mailed by the 10th of the month save and except November, 2023 which was by the 15th. In regard to the \$125,629, the court hired an individual, to specifically handle this matter, resigned after correcting half of the above mentioned monies. The court will get back on this matter immediately.

A(3) The court did not furnish the presiding judge a monthly list of all installment

Appendix B (Continued)

payment accounts for which a payment had not been received within 30 days.

RESPONSE:

A. Pursuant to A.C.A. 16-90-209(5)(D-E) the court has made the following changes:

a. During the end of the month process, a report of all installment payments is printed. The list is presented to the judge for review and possible issuance of a warrant.

A(4) Checks were not issued for all bond refunds entered into contexte, and docket numbers were not entered on the checks that were issued.

RESPONSE:

a. After the termination of the previous head court clerk, the court has rectified the issue in accordance with A.C.A. 16-10-209(2)(A) and(4)(A-C) in the following manner:

Before the 10th of each month, the court issues pre-numbered checks for bond refunds through contexte which include the appropriate docket number.

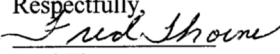
A(4) Restitution received as payable to third parties were distributed without proper documentation

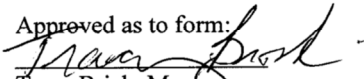
RESPONSE:

Since the termination of the previous head clerk, the court has made the following changes:

a. Restitution is entered through contexte and a check is automatically issued to the appropriate party; and
b. Any restitution, to be paid, is receipted in contexte and a pre-numbered receipt is printed for the individual (defendant). The payment collected is added to the daily report and deposited.

Hopefully, the court's responses will satisfy the state auditors and joint legislative audit committee. The court is always ready to work with the state to correct any deficiencies that the state still deems inadequate.

Respectfully,

Fred Thorne
Crittenden County District Judge

Approved as to form:

Tracy Brick, Mayor
of Marion, Ar.

