



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 31, 2014

## OUACHITA PARISH SCHOOL BOARD

A 2013 audit of the Ouachita Parish School Board found that one employee was overpaid by \$1,860 and a bookkeeper resigned after \$2,517 in funds “could not be accounted for” between April 2012 and June 2013, according to a report released Monday by Legislative Auditor Daryl Purpera’s office.

In its report, the Monroe certified public accounting firm of Luffey, Huffman, Ragsdale and Soignier said the bookkeeper at Crosley Elementary School resigned subsequent to the June 30, 2013 year-end audit. An investigation showed that more than \$2,500 in concession fees, t-shirt payments and school registration fees were missing.

Auditors said that restitution has been made by the former employee, who was not identified in the report, and all funds have been returned to the school. The report prepared for the state auditor said that because of the small size of the school, the school secretary was also the school bookkeeper “who received funds, prepared deposits and posted receipt activity.”

The school has modified its financial review procedures now, the report said.

In a management letter to the school board, the accounting firm said while it was examining payroll records, “a discrepancy was discovered in an employee’s pay that resulted in his being overpaid by \$1,860.38.”

The report said the Ouachita Parish School Board in 2011 changed the worker’s job status from a building supervisor pay to a lower-paying job as a custodian. “However, the employee’s pay was not actually reduced until April 2013,” it said.

Board payroll officials said the pay was not lowered until April 2013 because the “proper paperwork was not received until that time.” The payroll official said she did not seek reimbursement from the employee and did not consult the system’s director of business on the issue.

In their report, auditors recommended that payroll department employees “use the proper communication channel and notify the director of business when pay discrepancies are discovered.” The report also recommended that “any overpayments need to be reimbursed to the school board so we are recommending that the school board seek restitution from the employee for \$1,860.38.”



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In its response, the board said it has established “clear procedures for handling overpayment of employee salary and wages” and is seeking repayment of the overpayment from the worker.

The report also said that some of the Ouachita Parish schools are not properly maintaining their capital assets in compliance with property control policies.

At Richwood High, auditors said, the property control manager could locate only one of 19 items searched for, “leaving the remaining 18 items unaccounted for.” In a test of capital asset schedules for four rooms, the report said, there were items that were on the list of property and not in the room and equipment in the rooms that were not listed.

“One of the many exceptions we discovered included finding 36 Dell computers with monitors in a classroom that had a capital asset schedule of three items,” auditors said. The computers were not listed on the most recent property manifest, the report said. “We also noted a list of capital assets totaling \$117,867 that did not have a room location listed,” it said.

At Shady Grove Elementary School, laptop computers bought for the library between 2009 and 2013 were not in the library, but were found in a different room, according to the auditor’s report. The school also had capital assets of more than \$65,000 that did not have a room listed for the items on the equipment log.

“We also noted capital assets that had been taken home by the principal and a teacher, which is against school board policy,” the report said. School board officials responded they will review procedures on asset controls with principals and property managers at the two schools and review with all school administrators the board’s property control manual.

**For more information, contact:**

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**On Twitter:** Ouachita school board employee overpaid by \$1,860, bookkeeper resigned after \$2,517 in funds unaccounted for.