



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## JEFFERSON PARISH PUBLIC SCHOOL BOARD

BATON ROUGE – An audit report on the Jefferson Parish School System (System) was released Monday by Legislative Auditor Daryl Purpera.

The System audit, conducted by Metairie certified public accounting firm Carr, Riggs and Ingram, LLC, said that \$1,697.80 in cash was discovered missing in the Jefferson Elementary Summer Camp program account between May and July 2012. The clerk responsible for collecting these funds has been terminated and, as of the date of the report, the matter was under investigation by the Jefferson Parish Sheriff's Office. Another \$6,995 in checks were written by a school board employee and transferred to that employee's personal checking account in February 2012. This employee was terminated, prosecuted and has made restitution.

System officials told auditors they now require all summer camp and child care tuition to be paid by check or money order, and cash is no longer accepted. System officials also stated that there are no longer any central school system accounts that are not controlled by the system's finance office.

The report also noted:

- The system improperly posted more than \$30 million to incorrect accounts or in the wrong accounting period. System officials said the errors resulted from an untimely turnover of accounting personnel prior to the end of the fiscal year last June 30.
- Jefferson Parish public school officials should consider completing a formalized information technology risk assessment plan that identifies all reasonable, foreseeable threats to its systems and data.
- The school system should implement a formal back-up plan and test it to protect data on hardware and software in the event of natural or human-caused disaster.

**For more information, contact:**

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