



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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NEW ORLEANS CITY PARK IMPROVEMENT ASSOCIATION

Officials of New Orleans' City Park caught an apparent misappropriation of two bank deposits totaling \$1,417 in 2013, according to a report released Monday by Legislative Auditor Daryl Purpera's office.

The audit, performed for the Board of Commissioners of the New Orleans City Park Improvement Association by the accounting firm of Postlethwaite and Netterville, did not specify who was involved in the misappropriation. The state auditor's office has forwarded the report to the Orleans Parish District Attorney's Office.

The misappropriation occurred in April when \$580 was taken and in May when \$837 was taken.

A management letter from the accounting firm in the report said City Park officials "performed an internal review and reported the incident to the New Orleans Police Department on June 12, 2013" and to Purpera's office last October, but after an investigation the NOPD did not file charges.

"The park's policies and procedures were not sufficient to establish preventative controls over the theft of cash receipts," the report said. "Detective controls did identify the misappropriation in a timely manner."

The accounting firm recommended that park officials strengthen processes and procedures over cash receipts. Park officials responded that they have reviewed procedures throughout the park and "additional policies and procedures have been adopted and controls have been implemented to strengthen preventative controls over deposits."

The audit report said the park's total operating revenues for the fiscal year ending June 30, 2013, were "essentially unchanged from the prior year at \$10.9 million," compared to \$11 million as of the fiscal year ended June 30, 2012. Operating expenses increased from \$14.9 million at June 30, 2012 to \$16.1 million June 30, 2013.



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Revenues from golf operations in City Park decreased about \$294,000 in the last fiscal year because of poor weather conditions in the first half of the fiscal year, including a three-week closure due to Hurricane Isaac in September. Approximately \$551,000 of the increase in operating expenses was related to damages caused by Isaac.

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On Twitter: NOLA City Park officials catch apparent misappropriation.