



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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BEAUREGARD PARISH SCHOOL SYSTEM

The former bookkeeper at East Beauregard High School (EBHS) in DeRidder took \$147,648 in school activity funds for her personal use, according to an investigative audit released Friday by Legislative Auditor Daryl Purpera's office.

The audit said that Sharon Bushnell took the funds between June 2005 and May 2013. State law allows schools to collect activity funds from student activities, sports events, fundraisers and dues for membership in campus organizations and deposit them in the school's bank account.

Bushnell told auditors that she took the money from the school activity funds to pay medical bills incurred by her spouse and to provide support for members of her household.

The report has been referred to the 36th Judicial District Attorney's Office and others for review.

As the school's bookkeeper, Ms. Bushnell collected the activity funds, entered the amounts the money was collected into the electronic accounting system, issued and signed receipts for the funds received, deposited the funds and performed the monthly bank reconciliation of East Beauregard's checking account.

Auditors said Ms. Bushnell then took a portion of the funds each month for her personal use and concealed the missing money by altering the accounting system records before reconciling the EBHS checking account.

The report said that the former bookkeeper may have violated state theft laws by taking the \$147,648 and attempting to hide the missing funds that were used for personal purposes.

Auditors recommended that the Beauregard Parish School Board seek recovery of the \$147,648; separate the functions of collecting and recording money receipt information and performing bank reconciliations; and change the electronic accounting system to prevent the alteration of receipt information.

For more information, contact:

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On Twitter: Former East Beauregard bookkeeper took \$147,648 in school funds for personal use