



Report Highlights

Monroe City School Board

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Investigative Audit Services • March 2024

Why We Conducted This Audit

We initiated this audit to determine the validity of complaints we received regarding the purchase of creditable service in the Teacher's Retirement System of Louisiana for Superintendent Brent Vidrine.

What We Found

False Records Submitted to MCSB for Purchase of Retirement Service

Monroe City School Board (MCSB) Superintendent Dr. Brent Vidrine submitted false documentation to the MCSB regarding the purchase of creditable service from the Teachers' Retirement System of Louisiana (TRSL). This documentation included a false receipt purportedly from TRSL showing Dr. Vidrine made a required payment of \$48,184.92 to TRSL and a false estimate of the cost of purchasing a year of creditable service from TRSL that resulted in a \$20,000 overpayment he was not entitled to receive. Since Dr. Vidrine submitted false documentation to the MCSB and received funds he was not entitled to, he may have violated state and federal law.

Improper Reimbursement To Dr. Vidrine

The MCSB reimbursed Dr. Vidrine \$141,717.66 for amounts withheld from his payroll check for his retirement contributions from June 2014 to October 2023 that was not included in his employment contract. MCSB payroll records show Dr. Vidrine signed a document to approve the payments, but none of his employment contracts authorized these payments. Since Dr. Vidrine received payments that he was not entitled to receive, Dr. Vidrine may have violated state and federal law.

View the full report, including management's response, at www.la.la.gov.