



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## WASHINGTON PARISH SCHOOL BOARD

Washington Parish School Board officials have determined that \$831 was taken from school activity funds at Varnado High School, and checks were used to replace cash taken from the deposit, according to an audit report released Monday by Legislative Auditor Daryl Purpera.

The audit, performed by the accounting firm of Postlethwaite and Netterville of Metairie, covered the fiscal year ending June 30, 2014. The internal school board investigation of cash deposits and expenditures at the high school was completed in December 2013.

In a letter to the board, which operates 10 schools, auditors said that cash receipts of \$831 from December 17, 2012 “were not deposited. The school is not aware of what happened to the cash.” However, the report for the state auditor said that “cash tickets were found that were signed by school personnel, and changed after being turned into the office” at Varnado High.

The report also said that, “deposits were located in which cash was adjusted to cover students’ accounts whose checks were previously used to cover the cash deficit in other deposits.”

The report said the internal investigation also showed other “procedural errors,” such as cash slips for concession stands that lacked adequate signatures; personal checks were cashed at the school; daily deposits were not being made by school officials; and daily receipts being split into two different days’ deposits.

The report said the school used “money cards” but did not always keep the receipts for expenditures made on them.

Since the investigation, the report said, “the school board has created a handbook with policies and procedures for school activity funds, and school principals and secretaries have received training on the new policies and procedures.”

The report advised the board to provide the same training to new employees “and implement procedures to monitor compliance with its policies.” The Washington Parish School Board agreed with the recommendations.

**For more information, contact:**

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**On Twitter:** Audit uncovers missing funds at Varnado High School.