



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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MOREHOUSE PARISH POLICE JURY

The general fund for the Morehouse Parish Police Jury had a \$1.41 million deficit as of December 31, 2012, the eighth year in a row that condition has existed, according to an audit of the parish government released Monday by Legislative Auditor Daryl Purpera's office.

The audit, performed by Hill, Inzina and Company, CPAs, APC of Bastrop, also said that two other funds ended 2012 with deficits. It also found the police jury lacks internal controls on spending and accounting procedures.

The audit report said the general fund deficit in 2011 was \$1.32 million, almost \$88,000 less than in 2012. The deficit spending for 2008 through 2010 ranged from \$219,986 to \$293,816, the audit said. As of the date of this report, management of the police jury has no specific plan to alleviate the deficit.

According to the audit report, there was a \$62,077 deficit in the parish's building maintenance fund, while the criminal court fund showed a deficit of \$319,572, a significant increase from the 2011 fund deficit of \$167,139. The audit report said the police jury will ask the district attorney's office for money to pay down the criminal court fund deficit.

The audit report also stated that the Morehouse Parish Police Jury has not designed nor implemented an internal control system to protect assets against loss. The lack of controls has possibly resulted in improper accounting, loss of assets and transactions not executed in accordance with management's authorization.

The audit cited several shortcomings, including not having a completed record of fixed assets for 2011 and 2012 until auditors requested them and paying coroner fees and autopsy fees that should have been billed to Bastrop and other towns in Morehouse Parish possibly as far back as 2005. The audit report said that the amount of the charges reimbursable by the municipalities to the police jury has not been determined as of the date of this report.

The audit report also said that police jury was late in paying quarterly federal tax returns on wages paid to workers in 2011 and 2012, resulting in approximately \$62,000 in interest and penalties assessments by the Internal Revenue Service. The audit report said there were also numerous instances when the police jury paid bills well after the 30-day invoice date and was late in paying other financial obligations.



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Auditors found that \$157,745 of the \$1.8 million in large purchases tested lacked supporting documentation, and four of 59 individual expenditures did not have supporting documents.

The audit report stated that for five of the last six years, police jury audits were filed later than the deadline state law requires. Audits must be filed within six months of the end of an entity's fiscal year.

The audit pointed out that in 2011, the Legislative Audit Advisory Council, a House-Senate committee that oversees audit compliance, directed the Morehouse Parish Police Jury to provide a written plan to correct the problem of the late reports.

In their response, police jury officials concurred with the findings and said they are working to address the problems.

For more information, contact:

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Legislative Auditor

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On Twitter: Morehouse Parish Police Jury runs deficit for eighth year in a row