



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Monroe City School Board – Neville High School

Student Activity Fund

Audit Control # 50240011

Investigative Audit Services • November 2025

Why We Conducted This Audit

We initiated this audit in response to a resolution from the Monroe City School Board requesting the LLA to conduct an investigative audit of Neville High School (NHS) funds.

What We Found

Athletic Department Revenue Diverted to Former School Bookkeeper's Bank Account

NHS records indicate revenues collected at football games declined from \$107,284 in 2021 to \$42,911 in 2022 and \$52,768 in 2023. The personal bank statements of the secretary and bookkeeper for the Athletic Department at NHS, Ms. Joy Carlson, show 255 cash deposits totaling \$281,561 from June 2018 to her resignation in July 2024. By taking sporting event proceeds and depositing them into her personal account and using them for personal use, Ms. Carlson may have violated state law.

Checks Issued to Ms. Carlson and Cash

Three checks totaling \$9,000 for startup money were negotiated by Ms. Carlson and converted to cash. On the same days these checks were issued and cashed, Ms. Carlson's bank records show cash deposits for the same amounts. By taking student activity funds for personal use, Ms. Carlson may have violated state law.

Football Pavilion Admission Proceeds Not Deposited into School Account

The NHS football stadium has a pavilion in the south endzone that was constructed by a local contractor and donated to NHS. The seats in the pavilion were auctioned off by the Tiger Gridiron booster club for football games. The booster club retained the proceeds and used them to feed the football team, but did not have a written agreement with NHS to do so. By not depositing proceeds from sporting events into the NHS bank account, NHS may have violated the state constitution.

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