



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## ST. TAMMANY PARISH RECREATION DISTRICT NO. 14

An employee of the St. Tammany Parish Recreation District No. 14 near Covington appears to have misappropriated approximately \$23,000 in concession revenues during a 16-month period from 2012 to 2013, according to an audit made public Monday by Legislative Auditor Daryl Purpera's office.

The audit, performed by the Covington office of the LaPorte, APAC, said the alleged theft took place between January 2012 through April 2013. Management's response to the audit indicated that the employee involved has been fired and the parish district attorney's office and sheriff's office are investigating.

The name of the employee was not given in the audit. An estimated \$17,000 of the \$23,000 was taken in the 2012 calendar year, auditors said.

The recreation district has been advised "that a restitution plan is a possible outcome of the investigation," but no formal plan has been worked out.

The audit said that the misappropriation was caused by "inadequate controls and monitoring of cash receipts related to concession stand revenue deposits."

Recreation district officials said in their response to the audit that the district will work "to ensure this type of activity never occurs again." The audit said they are implementing a plan that will have board members review concession revenues and deposits monthly and require that concession deposit receipts be compared to the reconciliation of concession receipts each day after the revenues are deposited.

The report also pointed out that the district's capital project fund had a \$151,838 deficit at the end of 2012 because of outstanding debt for the ongoing construction of an outdoor recreation development. The report said that district officials are aware of the deficit and have indicated the shortfall will be eliminated by transferring sufficient funds to the capital project fund to pay what is owed.

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**On Twitter:** St. Tammany rec district misappropriated \$23,000 in concession revenues