



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## RECOVERY SCHOOL DISTRICT

The Recovery School District could not locate 428 items with acquisition costs totaling more than \$735,000 in the fiscal year ending June 30, the seventh consecutive year the district could not find some moveable property, according to a report issued Monday by Legislative Auditor Daryl Purpera.

The state auditor said in a management letter that in the last four years, the district has been unable to locate more than \$2.6 million in property.

The \$2.6 million of equipment includes 1,583 items “that have been identified as unlocated during the past four-year period,” the report said. “Of the 1,583 unlocated items, 1,278 items were computers or computer-related equipment.”

In the 2013 fiscal year, the report said, 428 items with an acquisition cost of \$735,322 could not be located.

The report said that based on records of the Louisiana Property Assistance Agency, the state entity that tracks moveable property, the RSD “entered 231 items totaling \$861,785 from five to 259 days” after the 60-day deadline to list property additions.

The report said the district’s moveable property situation is hampered by the decentralization of the district throughout various parts of the state, as well as a “lack of accountability and training of the custodians for RSD property, RSD personnel not following established movable property policies and a lack of enforcement of policies by RSD management.”

The report said failing to enter new property on an asset management system or not safeguarding property “increases the risk that assets may be misreported, lost or stolen” and replacement costs of items could reduce federal or state money that could be used for other educational purposes.

The report also said that during the last fiscal year, the RSD did not assure that when employees left their jobs, their departure dates were accurately or timely recorded. The report said that resulted in “known overpayments to one employee totaling \$2,691.”



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In a sample of 20 employees who left the RSD, the report said five of their separation dates were not reported for 10 to 80 days after their last pay period. Four of the 20 files sampled, the report said, did not have supporting documentation to confirm the date the employees left.

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**On Twitter:** RSD could not find some moveable property for seventh consecutive year.