



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

August 18, 2014

## VILLAGE OF COLLINSTON

Former Collinston Mayor Mitchell Jeselink wrote two checks to himself totaling \$2,850 from village funds but reimbursed the village \$1,963 and resigned after an investigation into the alleged misappropriation ended, according to a report made public Monday by Legislative Auditor Daryl Purpera.

The review of the finances of the Morehouse Parish village was conducted by the Jonesboro certified public accounting firm Bosch and Statham, LLC, and covered the year that ended December 31, 2013.

The report said that \$1,963 of the \$2,850 was “unaccounted for.” The Collinston Board of Aldermen contacted the sheriff “who conducted an investigation and turned the matter over to the District Attorney,” the report said. On September 18, 2013, the village deposited “a reimbursement of \$1,963 from the former mayor who resigned after the investigation.” The report did not say what happened to the remaining \$887.

Auditors said the internal controls in place did not function properly to detect the former mayor’s self-payment. “The former mayor obtained an additional signature (for the checks) but without providing any invoice or proper support for the disbursements.”

The report released by the state auditor recommended that village officials tighten controls over public money, including giving only the village clerk access to blank checks. It also said that persons authorized to sign checks for the village should refuse to sign checks if not presented a valid invoice “or other document that supports the disbursement and provides evidence that the disbursement is for a valid obligation of the Village.”

The report showed that Collinston’s total revenues, excluding a community development block grant, “decreased \$65,214 or 22 percent” in 2013, while the “total cost of all programs and services increased by \$29,366, or 10 percent.” Actual revenues of the general fund of \$102,104 fell short of budgeted revenues of \$151,660 by \$49,556 about 33 percent, while actual expenses of \$114,414 were “well below the budgeted expenditures of \$156,115.” State law requires officials to amend their budget when expenses or revenues deviate unfavorably from budgeted numbers by 5 percent or more.



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

By the end of last year, the village lost almost \$87,000 on its water and sewer operations before money from capital contributions offset it, the report said.

**For more information, contact:**

Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
225-339-3800

**On Twitter:** Former Collinston mayor wrote two checks to himself.