



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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HOUSING AUTHORITY OF BASILE

Basile Housing Authority Executive Director Anisa Richardson misappropriated an estimated \$7,698 in tenant fees for her personal use between January 2011 and December 2013 and generally recorded the missing money in the agency's accounting system, according to a report released Monday by Legislative Auditor Daryl Purpera.

“By using public funds for personal purposes, then recording the funds as collected in the accounting system, Ms. Richardson may have violated state laws” dealing with theft and filing false public records, the report said.

The investigation into the missing funds began after the issuance of a finding in the housing authority's December 2012 annual report. The state auditor's report has been turned over to the district attorney's office for the 13th Judicial District and other agencies.

The report said in order to account for the missing funds Richardson issued receipts to tenants and recorded the payments in the authority's accounting system. The report said that the authority's policy was to “only accept money orders from tenants” for payment of rent and fees.

Richardson told auditors during a June 4 meeting that she “took \$6,400 in tenants' money orders to pay for her personal expenses.” The report said based on a review of housing authority documents during the three-year period, receipts were written for \$133,524 in tenant fees and rent.

Auditors reconciled the written receipts to bank deposits and could account for \$126,295 – “leaving a shortage of \$7,229.” Four more money orders totaling \$469 were not included in receipts or bank deposits, the report said.

The report said it appears Richardson has repaid \$769 of the missing money. In its response to the audit, housing authority officials said that Richardson has repaid \$3,400 “with an agreement to continue to pay” until the total is fully reimbursed. “In addition, she will be asked to resign from her position,” said Brenda Ceasar, who chairs the authority's board.



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The state auditor recommended the housing authority board reconcile, on a periodic basis, the tenant receipts to the rent register and bank deposits, and continue to seek restitution of the balance of the misappropriated money.

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On Twitter: Basile Housing Authority Executive Director misappropriated an estimated \$7,698 for personal use.