



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

July 21, 2014

JEFFERSON PARISH GOVERNMENT

A utility collection supervisor working for Jefferson Parish allegedly took \$4,340 from the parish water department in March 2014, resulting in her dismissal in May, according to a parish government audit report released Monday by Legislative Auditor Daryl Purpera.

The name of the collection supervisor was not given in the report, prepared for the state auditor by the Metairie accounting firm of Kushner LaGraize, LLC. The audit covered the year ending December 31, 2013, but included information about the theft, which occurred after the end of the fiscal year. The management letter finding said the theft took place on March 13, 2014. Jefferson Parish officials notified the state auditor, the parish inspector general, the Jefferson Parish Sheriff's Office and the parish district attorney's office.

"An investigation is currently in progress by the Jefferson Parish Sheriff's Office," the report said. "Restitution from the employee is still being considered pending results of the investigation." An internal investigation by the parish human resources department resulted in the termination of the employee on May 15.

Auditors recommended that Jefferson Parish government officials "continue to improve and implement internal control procedures to prevent this from occurring in the future."

In their response, parish officials said they will "continue to provide excellent ethics training" on state and parish ethics laws to employees. Termination of the employee, the response said, "was the appropriate response. In addition, management continually reviews internal control policies and procedures to safeguard the assets of Jefferson Parish."

In a separate finding, auditors pointed out that employees of the East Bank Animal Shelter were using Friday's undeposited cash receipts in place of petty cash to give change for Saturday transactions with customers. The petty cash custodian at the shelter usually does not work on Saturdays, leaving those who do "unable to provide accurate change to some customers," the report said.

The report said that employee access to the undeposited funds "increases the risk of a misappropriation of cash."

The audit report also said that the parish is working to resolve the findings in a legislative audit investigation of the parish council and the non-profit Thompson Thibodeaux Community Development Corp. and the Rev. Mansfield Thompson Educational Foundation Inc.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

Purpera's office issued the report last year and found that federal money was not being spent in accordance with federal regulations and state law, there was inadequate monitoring of organizations that got the federal money through the parish council, and there was potential recovery of funds for services not provided by these organizations and their contractors.

In their response, Jefferson officials said they will continue to implement appropriate policies and procedures given in their response to the findings in Purpera's investigative audit.

For more information, contact:

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

On Twitter: Jefferson Parish utility collection supervisor allegedly took \$4,340 from the parish water department.