



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 13, 2013

CITY OF OPELOUSAS

BATON ROUGE – The city of Opelousas did not have proper controls over disbursement of funds which allowed a city clerk to deposit almost \$12,000 in city funds into her personal account. This is according to an audit of the city released Monday by Legislative Auditor Daryl Purpera.

The audit, conducted by a private certified public accounting firm, Kolder, Champagne, Slaven & Company, LLC, covered the period from September 1, 2011 through August 31, 2012. It also found that the St. Landry Parish city did not have proper policies in place for “allowable business uses” for its Wal-Mart and Visa credit cards.

Opelousas’ fiscal agent bank contacted city officials on June 25, 2012, informing them that “a city employee had deposited 13 checks drawn on the city’s operating account payable to vendors” and one check payable to the city from a vendor totaling \$11,941.60 into her own account between May 2011 and June 2012, the audit said. One check of \$3,096.22 was returned to the city by the bank, reducing the net loss to \$8,845.38.

The employee has resigned and, as a result of pleading guilty to theft charges, was placed on two years of probation and ordered to pay restitution of \$8,845.38.

Opelousas officials said in the audit that all future bank statements, including copies of the front and back of all cleared checks will be reviewed to spot “...any suspicious transactions. Also, all payments are now mailed out by an individual outside of the accounts payable department” where the former clerk worked.

On the credit card finding, the audit said Opelousas not only does not have a policy on the business uses of the cards, but does not require “any additional documentation” to be included with the purchase receipt, and does not spell out who is required to approve the purchase and monitor the cards.



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“The city is being charged finance fees and late charges on credit cards and lease payments as a result of (Opelousas officials) consistently making payments late,” according to the audit. The city also lacks written policies and procedures on contracts and leases, but city officials said procedures designating an individual to oversee city contracts will be enacted.

The city responded that they are working to improve safeguards in the disbursement of funds, the use of city credit cards and lease payments.

For more information, contact:

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