



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

February 3, 2014

## RAPIDES PARISH SCHOOL BOARD

A secretary at Bolton High School in Alexandria, who was responsible for making cash deposits for the school, allegedly misappropriated more than \$45,900 in an 18-month period, according to an audit report of the Rapides Parish School Board released Monday by Legislative Auditor Daryl Purpera.

The audit, conducted for the state auditor by the Alexandria accounting firm of Payne, Moore and Herrington, LLP, covered the fiscal year ending June 30, 2013. The name of the secretary who allegedly took the school money was not given.

The matter has been referred to the Rapides Parish District Attorney's Office for review. The audit report said that school officials discovered the money was missing when the board's internal school auditor performed a review of the school's finances.

As of December 5, the date the report was issued, the secretary "has restitution payments of \$41,379.65" of the \$45,905.65 allegedly misappropriated.

Rapides Parish School Board officials have held meetings with principals and other officials at its schools to discuss the handling of cash transactions, including instructing school administrators in what to look for to spot possible fraud.

The report also cited "inadequate controls" of school activity funds at 23 of the district's schools. Auditors said that five of the 23 used purchase orders that were not approved in advance of the purchases; four of the 23 were in excess of \$3,000 and were not approved by a deputy superintendent as board policy requires; and eight of the 23 had findings "relating to concession inventory."

Auditors also said that fundraisers "continue to be a problem with all schools" and recommended the board revamp its forms, policy and training for handling of fundraisers.

According to the audit report, Bolton High School also was cited for holding onto receipts longer than three or four days before being deposited. "Untimely deposits were a regular occurrence, most being held eight to nine months," the report said.

Auditors also said that during the 2012-13 school year, a Bolton student stole game ticket money that "was not properly placed in the school safe after a game." The student was caught by school security cameras, and the money was recovered.



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The report said that at Alexandria Senior High School four disbursements tested did not have invoices supporting them; seven purchase orders were dated after the purchase date; and “numbered blank check stock was being stored on top of a filing cabinet in the secretary’s office, which is a high-traffic area.”

Auditors said there are two “ongoing fraud investigations” at Alexandria Senior High: one in which a softball coach was not following school procedure for collecting and turning in money, and one involving allegations of “misapplication and/or misappropriation of funds” from bingo games sponsored by the ASH Trojan Club and dedicated to the school athletic program.

The report also said that at Alma Redwine Elementary School, 25 of 40 purchase orders examined were dated after the date of the purchase; and two purchases for the benefit of teachers were paid out of the general fund. Giving of gifts is a prohibited use of general fund money.

**For more information, contact:**

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**On Twitter:** Bolton High School secretary allegedly stole more than \$45,900 in an 18-month period.