



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 23, 2015

CLAIBORNE PARISH SCHOOL BOARD

Claiborne Parish School Board officials have determined that approximately \$1,700 was taken from school activity funds, according to an audit report released Monday by Legislative Auditor Daryl Purpera.

A school employee notified the school board “that she was under investigation for misappropriation of funds with an unrelated organization,” according to the report. After an investigation of the school’s financials, the report said the school board’s business office “identified a misappropriation of funds at the school.” The employee resigned and “made full restitution in the amount of \$1696.38,” the report said. The theft was reported to the local district attorney.

The audit found that untimely deposits and lack of documentation for receipts enabled the misappropriation to occur. The report also found that several school activity expenditures did not have the required approvals. Auditors advised the School Board to continue in-house training on procedures as well as audits of the schools. School board officials agreed with this recommendation and will work to ensure proper procedures are followed.

The board operates six schools in Claiborne parish with an approximate total enrollment of 1,750 students. The audit, performed by the accounting firm of Allen, Green and Williamson of Monroe, covered the fiscal year ending June 30, 2014.

For more information, contact:

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On Twitter: Audit reports misappropriation of funds at Claiborne Parish school.