



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 31, 2014

## WEST MONROE CITY MARSHAL

West Monroe City Marshal William Guyton's office could not find \$3,300 it received for deposit during the fiscal year ending June 30, 2013, the second time in recent years money to be deposited was missing, according to an audit released Monday by Legislative Auditor Daryl Purpera's office.

The certified public accounting firm of Cameron, Hines and Co. of West Monroe said in its report there were two instances in 2013 when cash was received and the individual given a receipt, but the money was not deposited into a bank account.

In the report for the fiscal year ending June 30, 2011, auditors said that approximately \$42,000 had been taken from the office during a four-year period, but the cash was reimbursed.

Guyton's office said in its response to the 2013 audit that it "has changed personnel and the process over cash receipts. Auditors recommended that the marshal's office should continue to strengthen controls over cash receipts to help reduce the risk of misappropriations or theft happening in the future."

Besides the Legislative Auditor's Office, the marshal's office has agreed to notify the Ouachita Parish District Attorney's Office of the missing \$3,300, the report said.

The report to the state auditor also said that the marshal's office is sometimes late in depositing cash and "there are some instances that bank reconciliations are not done on a timely basis," findings that have been reported in previous audits.

"Deposits should be made timely to reduce the risk of loss from burglary, misplacement or misappropriation," auditors said. "Bank accounts should be reconciled on a timely basis to reduce the risk of errors and/or other problems not being recognized and resolved timely."

The marshal's office said in its response that it has taken steps to improve its operations to more timely deposit money and reconcile bank statements.

**For more information, contact:**

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**On Twitter:** West Monroe city marshal unable to find \$3,300 it received for deposit during fiscal year 2013.