

December 9, 2013

## TOWN OF RIDGECREST

The former clerk of the Concordia Parish Town of Ridgecrest took \$22,484 in town utility deposits between January and August of this year, according to an audit released Monday by Legislative Auditor Daryl Purpera's office.

The investigative audit said that Shannon Beatty admitted taking cash from the utility deposits. The audit said she was fired Aug. 29 "for workplace misconduct, including, but not limited to, job abandonment."

The town collected utility payments of \$121,957 in the eight-month period but only \$99,473 of the collections was deposited into a Ridgecrest checking account, according to the audit. The rest of the money was not deposited in the account, and Ms. Beatty acknowledged in a written statement taking the \$22,484 for her personal use.

The audit said that when she took the funds from a deposit, Ms. Beatty would destroy the original deposit slip prepared by a part-time water clerk and replace it with a deposit slip she prepared to conceal the missing cash. Town records show Ms. Beatty prepared 26 deposits in the eight-month period that did not match daily collection totals.

The audit resulted from correspondence received from Ridgecrest Mayor Dwayne Sikes, who said that a misappropriation of funds "may have occurred." The completed audit has been forwarded to the Seventh Judicial District Attorney's Office for review.

The audit recommended that the town should seek recovery of the \$22,484; ensure that all funds collected are accurately recorded and deposited the same day they are collected; and monthly reconciliations should be done between the general ledger and the electronic payments register.

For more information, contact:

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

**On Twitter:** Former Ridgecrest clerk took almost \$22,500 in utility deposits between January and August for personal use.