

OUACHITA PARISH SCHOOL BOARD  
WEST RIDGE MIDDLE SCHOOL  
STUDENT ACTIVITY FUNDS



INVESTIGATIVE AUDIT  
ISSUED MARCH 15, 2017

**LOUISIANA LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 15, 2017

**DR. DON COKER, SUPERINTENDENT  
AND MEMBERS OF THE OUACHITA PARISH  
SCHOOL BOARD**  
Monroe, Louisiana

We have audited certain transactions of the Ouachita Parish School Board. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the validity of allegations we received.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report have been delivered to the District Attorney for the 4<sup>th</sup> Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/aa

OPSB 2017



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## EXECUTIVE SUMMARY

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### **\$11,600 Collected but Not Deposited**

West Ridge Middle School (WRMS) records indicate that \$11,600 collected from eighth-grade honor students to travel to Walt Disney World was not deposited into the WRMS bank account from October 7, 2013 to October 30, 2014. WRMS teacher and Disney trip sponsor Jodie Dean was responsible for the lottery collections but stated she did not take the missing funds. Since Ms. Dean had custody of the missing funds, she may have violated state law.

### **\$10,301 Collected but Not Deposited to Student Activity Funds**

WRMS records indicate payments totaling \$10,301 were received but not deposited into the WRMS student activity fund bank account from May 2014 to May 2015. Stacey Rogers, the WRMS bookkeeper at the time, was responsible for receiving, recording, processing, and/or depositing all of the missing funds. In some cases, records also show Ms. Rogers gave a receipt to a faculty sponsor for a greater amount than the receipt in the WRMS's records. By failing to properly record all cash payments and falsifying public records to conceal cash payments not deposited, Ms. Rogers may have violated state law.





## BACKGROUND AND METHODOLOGY

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The Ouachita Parish School District (OPSD) is operated by the Ouachita Parish School Board pursuant to Article VIII, § 9(A) of the Louisiana Constitution of 1974. The Ouachita Parish School Board (School Board) was created by Louisiana Revised Statute (R.S.) 17:51 to provide public education for the children within Ouachita Parish. The School Board is authorized by R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected for terms of four years. The School Board operates 35 schools and the Ouachita Parish Alternative Center within the parish, with a total enrollment of 19,758 students.

The internal audit department of the School Board discovered certain improprieties at West Ridge Middle School and notified the Ouachita Parish Sheriff's Office. As a result, the Legislative Auditor assisted the Ouachita Parish Sheriff's Office in investigating the alleged improprieties.

We acknowledge the assistance provided to this investigation by Superintendent Dr. Don Coker and his staff. The procedures performed during this investigative audit consisted of:

- (1) interviewing employees and officials of the School Board and West Ridge Middle School;
- (2) interviewing other persons, as appropriate;
- (3) examining selected documents and records of the schools;
- (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and
- (5) reviewing applicable state laws.



## FINDINGS AND RECOMMENDATIONS

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### \$11,600 Collected but Not Deposited

West Ridge Middle School (WRMS) records indicate that \$11,600 collected from eighth-grade honor students to travel to Walt Disney World was not deposited into the WRMS bank account from October 7, 2013 to October 30, 2014. WRMS teacher and Disney trip sponsor Jodie Dean was responsible for the lottery collections but stated she did not take the missing funds. Since Ms. Dean had custody of the missing funds, she may have violated state law.<sup>1,2</sup>

WRMS hosts an annual eighth-grade honor student trip that is paid for by students and chaperoned by WRMS teachers and administrators. The 2014 and 2015 trips were scheduled to go to Walt Disney World (Disney) in Orlando, Florida. Students apply for the trip using an application package issued by the trip’s faculty sponsor, Ms. Dean. Eligibility consists of (1) maintaining a certain grade-point average, (2) exhibiting good conduct, and (3) having the ability to pay for the trip. The trip is limited to approximately 50 students; however, it is normal that more than 50 eligible students apply for the trip. Ms. Dean holds a lottery to ensure that all eligible students have an opportunity to be selected. The students’ parents are instructed to bring a \$200 deposit on the night of the lottery drawing to secure their child’s spot if their child’s number is one of the first 50 drawn. The total trip costs are typically paid over the next several months in installment payments to Ms. Dean. WRMS records show most of these payments were made in cash.

2013 and 2014 Disney Trip Lottery Night Collections Compared to Deposits					
Date of Lottery	Required Deposit	Number of Students Selected	Total Amount Collected	Amount Deposited	Difference
October 7, 2013	\$200	50	\$10,000	\$7,000	\$3,000
October 30, 2014	\$200	51	\$10,200	\$1,600	\$8,600
<b>Total</b>			<b>\$20,200</b>	<b>\$8,600</b>	<b>\$11,600</b>

The OPSB’s internal audit department conducted an audit of the 2015 Disney trip collections and requested records from WRMS in connection with funds collected for the 2015 Disney trip in May 2015. Ms. Dean and WRMS bookkeeper Stacey Rogers<sup>A</sup> provided receipts and collection sheets for the 2015 Disney trip totaling \$57,650. WRMS records show that 52 students attended, and each student was required to pay \$1,275, for a total of \$65,874.<sup>B</sup> WRMS bank records show \$57,870 as the amount deposited, \$8,004 less than the \$65,874 that should have been collected.

<sup>A</sup> Ms. Rogers was WRMS’s bookkeeper from August 8, 1994 to September 28, 2015.

<sup>B</sup> WRMS records show the cost of the trip was \$1,275 per student, and 52 students attended. One of the students paid their own airfare and paid Ms. Dean \$849 instead of the \$1,275 per student.

According to Ms. Dean, Ms. Rogers came to her home after the audit had started while Ms. Dean was on sick leave and brought blank receipt books and blank cash receipt logs so that she and Ms. Rogers could create receipts<sup>C</sup> and logs<sup>D</sup> to match the amounts deposited for the Disney trip. Ms. Dean told us she did not have her records at home and she helped Ms. Rogers recreate the documents so that there would not be any problems during the OPSB audit, which may violate state law.<sup>3,4,5</sup> Ms. Dean stated that she reviewed her original documents at a later date and noticed that four receipts issued by Ms. Rogers were for less than the amounts she gave her. She added that she collected more funds than the amounts deposited into the WRMS bank account.

Ms. Rogers stated that, at Ms. Dean's request, she brought the blank receipt books and cash logs to Ms. Dean's home because Ms. Dean was at home recovering from surgery. Ms. Rogers further stated that she dropped off the receipt books and cash logs but did not write any of the receipts or cash logs.

Ms. Dean's attorney, James Rountree, sent a letter to OPSB management that states, "*If I understand the problem correctly, Stacy Rogers was embezzling money. You have already been provided some receipts that she gave Ms. Dean that do not match the deposits. Ms. Rogers was a trusted friend of Ms. Dean. She took advantage of their friendship and Ms. Dean's weakened condition resulting from surgery in an effort to conceal a shortage of money....After Ms. Dean returned home from the hospital, Ms. Rogers came over and said 'she wanted to help me make my receipts match her deposits so I could be O.K. in the audit.' Ms. Rogers no doubt suspected that the receipt books were at school and that Ms. Dean was too ill to retrieve them. They prepared bogus receipts to match the deposits.*" Ms. Dean also told us that she thought she was just recreating records but was not aware she had created false records.

The OPSB contracted with an accounting firm to perform additional work and referred the results to the Ouachita Parish Sheriff and 4<sup>th</sup> Judicial District Attorney. We assisted the Ouachita Parish Sheriff with the investigation.

#### *\$3,000 in Funds Missing from the 2014 Disney Trip Lottery*

Interviews with WRMS staff, including Ms. Dean, suggest that \$10,000 (50 students x \$200 deposit) was collected on the night of the 2014 lottery (October 7, 2013). However, WRMS bank records show a \$7,000 deposit was made 11 days later on October 18, 2013. The remaining \$3,000 was never deposited into the WRMS bank account.

Ms. Dean's personal bank account shows a \$200 cash deposit on October 8, 2013 (the day following the lottery and 10 days before any money was deposited into the WRMS bank account) and a \$2,880 cash deposit on October 9, 2013 (two days after the 2014 lottery and nine days before any money was deposited into the WRMS bank account). This means that \$3,080 in cash was deposited into Ms. Dean's personal bank account within two days following the lottery.

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<sup>C</sup> Two hundred-fifty receipts were remitted to OPSB.

<sup>D</sup> Thirteen cash receipt logs and a supplemental page with 251 receipts were remitted to OPSB.

Ms. Dean provided an email from her daughter that claimed her daughter repaid a \$2,600 loan to Ms. Dean in cash when Ms. Dean visited San Antonio, Texas in October 2013. There was no evidence of an October 2013 trip to San Antonio, Texas in Ms. Dean's bank records; however, Ms. Dean's bank records show airline charges, a rental car, and restaurant transactions in San Antonio, Texas a month later, from November 8, 2013 to November 11, 2013. Since Ms. Dean made the cash deposit to her personal bank account in October 2013, a month before her trip to San Antonio, Texas, the cash payment from her daughter does not appear to be the source of Ms. Dean's cash deposit.

*\$8,600 in Funds Missing from the 2015 Disney Trip Lottery*

WRMS records indicate that \$10,200 was collected on October 30, 2014, the night of the 2015 Disney trip lottery. Fourteen days later on November 13, 2014, \$1,600 in checks was deposited into the WRMS bank account. The remaining \$8,600, which represented the cash portion of the funds collected from the students, was never deposited into the WRMS bank account. The personal bank records of Ms. Dean and Ms. Rogers show \$5,840 in cash deposits to Ms. Dean's personal bank account and \$1,050 in cash deposits to Ms. Rogers's personal bank account between the date of the 2015 Disney trip lottery and the date of deposit into the WRMS bank account.

Ms. Dean told us that \$4,000 of the \$5,840 in cash deposited to her bank account came from a gift from her father so she could purchase granite countertops for her home. Ms. Rogers said that she deposits cash to her bank account she receives from (1) her husband, (2) her two daughters, (3) her grandchildren's father, (4) various network marketing business sales, (5) reimbursements from friends for travel expenses, and (6) her father's savings account at another bank.

WRMS teacher Kim Chelette and former WRMS secretary Wendi Saucer both stated they collected \$200 per student and wrote receipts for the monies collected. Ms. Chelette stated that she counted all of the money collected at the end of the evening and wrote down the amount received in checks and cash, including cash denominations, on a piece of paper. Ms. Chelette further stated that she put the cash, checks, and the piece of paper with the totals in an envelope and handed the envelope to Ms. Dean but did not know what happened to the envelope after she gave it to Ms. Dean.

Principal Jim McKay<sup>E</sup> attended the 2015 Disney trip lottery and confirmed that Ms. Dean took custody of the funds collected, but later changed his statement to say that he did not recall what happened to the funds collected with 100% certainty. However, Ms. Dean stated that she agreed that Ms. Chelette counted the money, but she did not take custody of the funds from Ms. Chelette. She also told us that Ms. Chelette gave the funds to Principal McKay, and she assumed he placed them in the school's safe. Ms. Dean changed her statement seven months later and claimed that she did take custody of the funds from Ms. Chelette, but gave the envelope containing the funds to Principal McKay that night.

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<sup>E</sup> Mr. McKay was WRMS's principal from July 1, 2012 until his retirement on July 30, 2016.

Ms. Chelette also changed her statement by providing a sworn statement to Ms. Dean’s attorney on August 11, 2016, where she also claimed that Ms. Dean handed the envelope with the Disney lottery collections to Principal McKay. We spoke with Ms. Chelette about the changes to her statement, and she said that she has never changed her story and would not lie for a friend.

*Ms. Dean Took Disney Trip Cash Collections Home*

Ms. Dean stated that she collected cash totaling \$7,200 for the final installment payment due from students for the 2015 Disney trip and brought the cash home with her. She further stated that she brought \$1,700 in cash with her on the Disney trip for incidentals and forgot about and left the remaining \$5,500 cash in her school bag at her home. According to Ms. Dean, Ms. Rogers told her that OPSB was auditing the student activity funds when she returned from the Disney trip on May 24, 2015. Ms. Dean said she brought a cashier’s check for \$5,500 to Ms. Rogers on May 26, 2015.

Ms. Dean further stated she did not use the \$1,700 in cash she took on the Disney trip and kept the cash until July 2015 because she had surgery and complications following her surgery. She told us that she gave Ms. Rogers a cashier’s check with “United Airlines” as the remitter because she had held the \$1,700 in cash for so long that Ms. Rogers said it would look bad if she put herself as the remitter of the check and should use United Airlines as the source of the payment. However, Ms. Rogers refuted Ms. Dean’s statement and said that Ms. Dean could not explain why but told her that the airline had sent the school’s refund to Ms. Dean’s home address made payable to Ms. Dean and not to WRMS. Ms. Rogers further stated that she was unaware that Ms. Dean was the source of \$1,700 cashier’s check.

*Non-Payroll Deposits in Ms. Dean’s Bank Account*

Ms. Dean’s personal bank account records show \$49,067 in cash deposits and \$58,677 in transfers from a joint account she had with her father, Mr. Raynold Manuel. These amounts were deposited into Ms. Dean and her husband’s personal bank account from December 21, 2012 to December 18, 2015. However, as shown in the table below and in Attachments A through C at the end of this report, the cash deposits to Ms. Dean’s personal bank account decreased, and the transfers in from her joint account with her father increased in 2015. OPSB started the audit of the WRMS Disney trip in May 2015.

<b>Jodie Dean Cash and Transfer Deposits for the Period December 21, 2012 – December 18, 2015</b>		
<b>Dates</b>	<b>Cash</b>	<b>Transfers</b>
December 21, 2012 – December 31, 2013	\$14,523	\$0
January – December 2014	31,604	10,800
January – May 2015	2,840	14,544
June – December 2015	100	33,333
<b>Totals</b>	<b>\$49,067</b>	<b>\$58,677</b>

We discussed the cash deposits to Ms. Dean's personal account with her and Mr. Rountree. Ms. Dean provided some records and explanations for some of the larger cash deposits in her bank account totaling \$19,460. If Ms. Dean's explanations regarding the \$19,460 are correct, there is \$29,607 in unexplained cash deposits to Ms. Dean's bank account. The explanations for the cash deposits provided by Ms. Dean and Mr. Rountree are summarized below.

- Ms. Dean provided a gift affidavit from her mother for \$6,300. Ms. Dean also claimed that her son gave her the cash he earned while coaching tennis and provided a statement from a third party that her son gave private tennis lessons and was paid in cash.
- Ms. Dean provided a written summary that shows multiple Automated Teller Machine (ATM) cash deposits to her and her husband's joint bank account. The summary reflects that the deposited funds came from a joint account owned by her father and herself. She also provided the bank statements of both accounts which show that most of the 23 ATM cash withdrawals were within a day or two of the subsequent cash deposits. These ATM transactions, which totaled \$9,160, are in addition to the direct transfers made withdrawing funds from the joint account held with her father totaling \$58,677 discussed above.

Based on the statements of Ms. Dean and her attorney, it appears Ms. Dean and Ms. Rogers created and submitted records to the OPSB they knew to be false, which may violate state law.<sup>3,4,5</sup> Further, Ms. Dean appears to have had custody of the missing Disney trip funds and may have used the funds for her personal benefit, which also may violate state law.<sup>1,2</sup>

### **\$10,301 Collected but Not Deposited to Student Activity Funds**

**WRMS records indicate payments totaling \$10,301 were received but not deposited into the WRMS student activity fund bank account from May 2014 to May 2015. Ms. Stacey Rogers, the WRMS bookkeeper at the time, was responsible for receiving, recording, processing, and/or depositing all of the missing funds. In some cases, records also show Ms. Rogers gave a receipt to a faculty sponsor for a greater amount than the receipt in the WRMS's records. By failing to properly record all cash payments and falsifying public records to conceal cash payments not deposited, Ms. Rogers may have violated state law.<sup>1,2,3,4,5</sup>**

Teachers at WRMS serve as faculty sponsors for various clubs and activities, such as Pep Squad, Yearbook, Football, and Band. Faculty sponsors collect funds from students, athletic events, and/or fund raisers to operate the clubs and activities and provide receipts for funds collected. The faculty sponsor turns these collections in to the school bookkeeper (Ms. Rogers) and receives a receipt for the funds turned in to the office for deposit to the student activity fund.

Principal McKay told us that Ms. Rogers's student activity bookkeeping duties were receiving collections, recording collections in the official receipt book and in the accounting

system, depositing funds in the student activity bank account, receipting sponsors for funds remitted to her at the office, paying vendors, and reconciling the student activity bank account.

We reviewed documentation provided by WRMS student activity faculty sponsors for the funds that they collected and remitted to Ms. Rogers for student activities and compared them to records kept by Ms. Rogers. In some cases, faculty sponsors did not retain the copies of receipts from Ms. Rogers and told us they discard those records at the end of the school year, which may violate state law.<sup>6</sup> Since some of the faculty sponsors did not maintain records as required by state law, our work was limited to the records available. We found (1) discrepancies between the receipts issued to the teacher and the receipts kept by Ms. Rogers and (2) funds received by Ms. Rogers that were not deposited.

#### *Alternate Receipts*

The available receipts from faculty sponsors' documentation included 23 receipts received by teachers for \$44,636 turned in to Ms. Rogers from May 2014 to May 2015 where all or part of the funds were not deposited into the WRMS bank account.

<b>Number of Receipts</b>	<b>Faculty Receipts from Ms. Rogers</b>	<b>Receipts from Ms. Rogers's Records</b>	<b>Amount Deposited</b>	<b>Difference</b>
7 Receipts	\$38,990	\$35,735	\$35,735	\$3,255
16 Receipts	5,646	0	0	5,646
<b>Totals</b>	<b>\$44,636</b>	<b>\$35,735</b>	<b>\$35,735</b>	<b>\$8,901</b>

WRMS student activity faculty sponsors Jodie Dean, Jane Keifenheim, and Karen Smith all stated that they often left money with the principal or the administrative assistant to place in the school safe when Ms. Rogers was not available. Ms. Rogers provided a receipt at a later date to the faculty sponsor in their school mailbox. In addition, these sponsors stated that they were not provided a monthly statement of activity for their student activity fund and were not aware of how much was deposited to the account or what the available balance was for their activity.

Ms. Rogers stated that on occasion she worked at the front desk of the school to check students in and out. While at the front desk, Ms. Rogers said that sponsors brought money to her and demanded a receipt on the spot for those funds. When this occurred, Ms. Rogers said she used a receipt book kept at the front counter and that she gave a receipt to the teacher and put a copy of the receipt with the funds she collected in the school safe. Ms. Rogers further explained that she retrieved the funds and receipts from the safe at a later time to make a deposit and record the funds to the school's accounting records. Prior to making the deposit, she counted the funds and found that the funds she retrieved from the safe did not always match the receipt. If this occurred, she said she thought the sponsor came back to get cash for a purchase or for change, did not question the discrepancy, and wrote a second receipt from her receipt book for the remaining amount. She further said that she would put a copy of the new receipt in the sponsor's box, and it was up to the sponsor to get with her about any discrepancies between the amounts collected and receipted.



WRMS student activity sponsors Ms. Keifenheim, Ms. Smith, Pat Holliman, Michael Price, and Wendi May all stated that they never demanded a receipt to be issued immediately when remitting funds to Ms. Rogers. One of the sponsors recalled one instance of going into the safe to retrieve the cash bag at Ms. Rogers's request to get some cash to make a purchase, but Ms. Rogers was present when the cash was removed from the money bag. The other sponsors could not recall any instances where they went in the safe to get cash.

Additionally, they could not recall receiving an updated receipt for a different amount than they were previously provided. Further, Ms. Smith, Ms. Holliman, and Ms. Price all stated that they would have immediately contacted Ms. Rogers if they would have received a corrected receipt so that they could reconcile remittances with their records.

Ms. Rogers stated that the safe was left unlocked and accessible to everyone, and she had witnessed items moved around in the safe and this could be the reason the funds were not deposited.

#### *Pep Squad Camp Fees Collected but Not Deposited*

The WRMS faculty sponsor for the sixth-grade Pep Squad held a camp on Saturday, August 16, 2014. According to the sponsor's records, 51 students paid \$100 each for the Pep Squad fee (\$5,100 total). The payments collected were \$3,000 in checks and \$2,100 in cash. WRMS bank records show that \$3,000 in checks was deposited into the WRMS bank account, but the remaining \$2,100 in cash was never deposited. The Pep Squad sponsor stated that she paid her choreographer \$700 in cash from the collections but remitted the remaining funds (\$4,400) to Ms. Rogers and did not receive a receipt from Ms. Rogers. The sponsor said she did not know why the funds were not deposited.

#### *Cash Deposits in Ms. Rogers's Personal and "Mary Kay" Bank Accounts*

Ms. Rogers's bank records show \$34,461 in cash was deposited into her personal bank account from October 2013 to October 2016, and \$3,832 in cash was deposited into her business ("Mary Kay") bank account from November 2013 to May 2015. Ms. Rogers deposited an average of \$1,600 in cash monthly prior to her retirement on September 28, 2015. The monthly average cash deposit dropped to approximately \$200 per month<sup>F</sup> during the first nine months of her retirement (September 29, 2015 to June 29, 2016).

Ms. Rogers told us that she receives cash from (1) her husband, (2) her two daughters, (3) her grandchildren's father, (4) various network marketing business sales, (5) reimbursements from friends for travel expenses, and (6) a savings account held by her father in another bank. Ms. Rogers's father's bank records indicate that \$3,000 was withdrawn from his account on the same day cash was deposited into Ms. Rogers's account. After removing that \$3,000, Ms. Rogers still has \$35,293 of unexplained cash deposits in her personal and business bank accounts. Since WRMS records maintained by Ms. Rogers show \$10,301 was collected but not deposited, and it appears she created incorrect records, she may have violated state law.<sup>1,2,3,4,5</sup>

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<sup>F</sup> See Attachment D for chart depicting cash deposits made into Ms. Rogers's bank accounts.

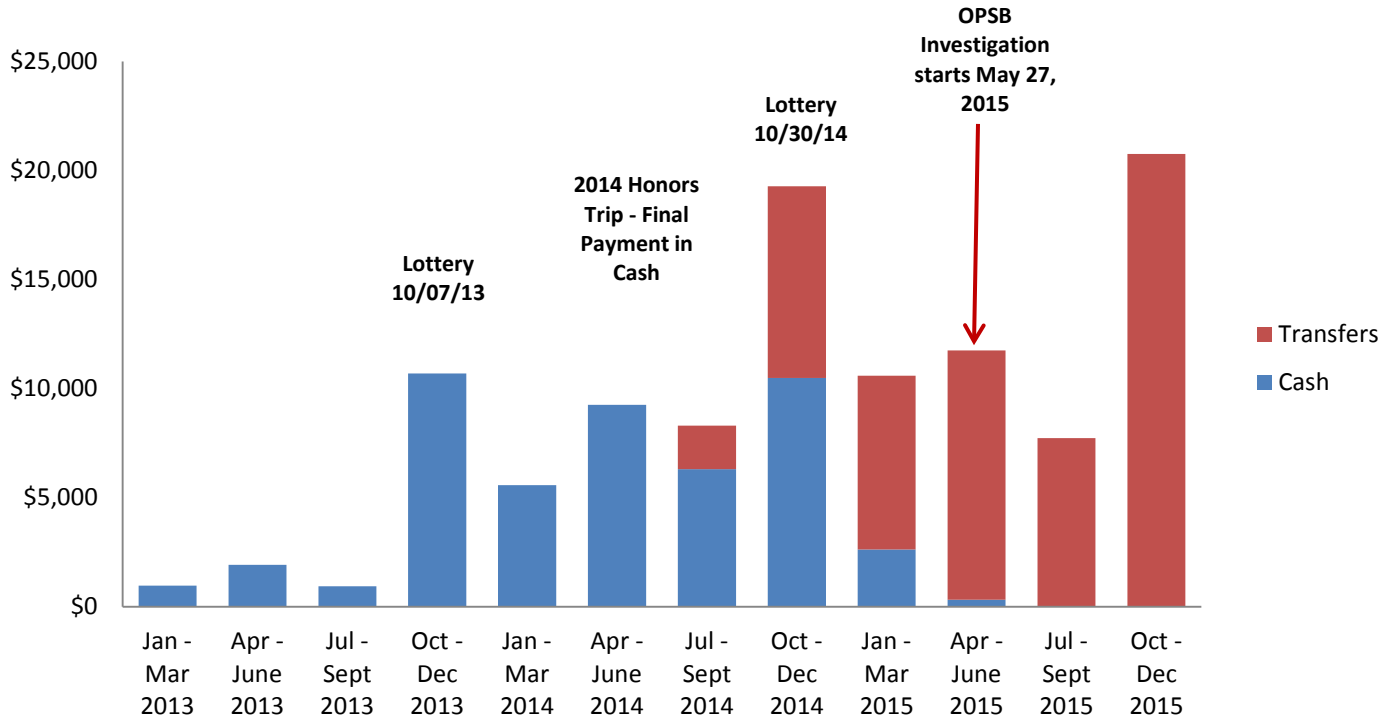
### **Recommendations**

We recommend that OPSB consult with legal counsel to determine the appropriate legal actions to be taken, including recovery of the missing funds and/or restitution. We also recommend that management develop and implement policies and procedures to ensure that all student activity funds collected are accounted for and deposited daily. OPSB management should:

- (1) require that all funds collected be adequately documented, accurately recorded, and deposited daily in accordance with state law;
- (2) require school principals to review and compare daily total deposits with total receipts on a regular basis and immediately investigate any differences;
- (3) ensure that all employees are properly trained on cash handling policies and procedures;
- (4) ensure that all records are kept in accordance with the records retention policy, including sponsor records for student activity funds; and
- (5) provide monthly reports to sponsors for their respective student activity funds.

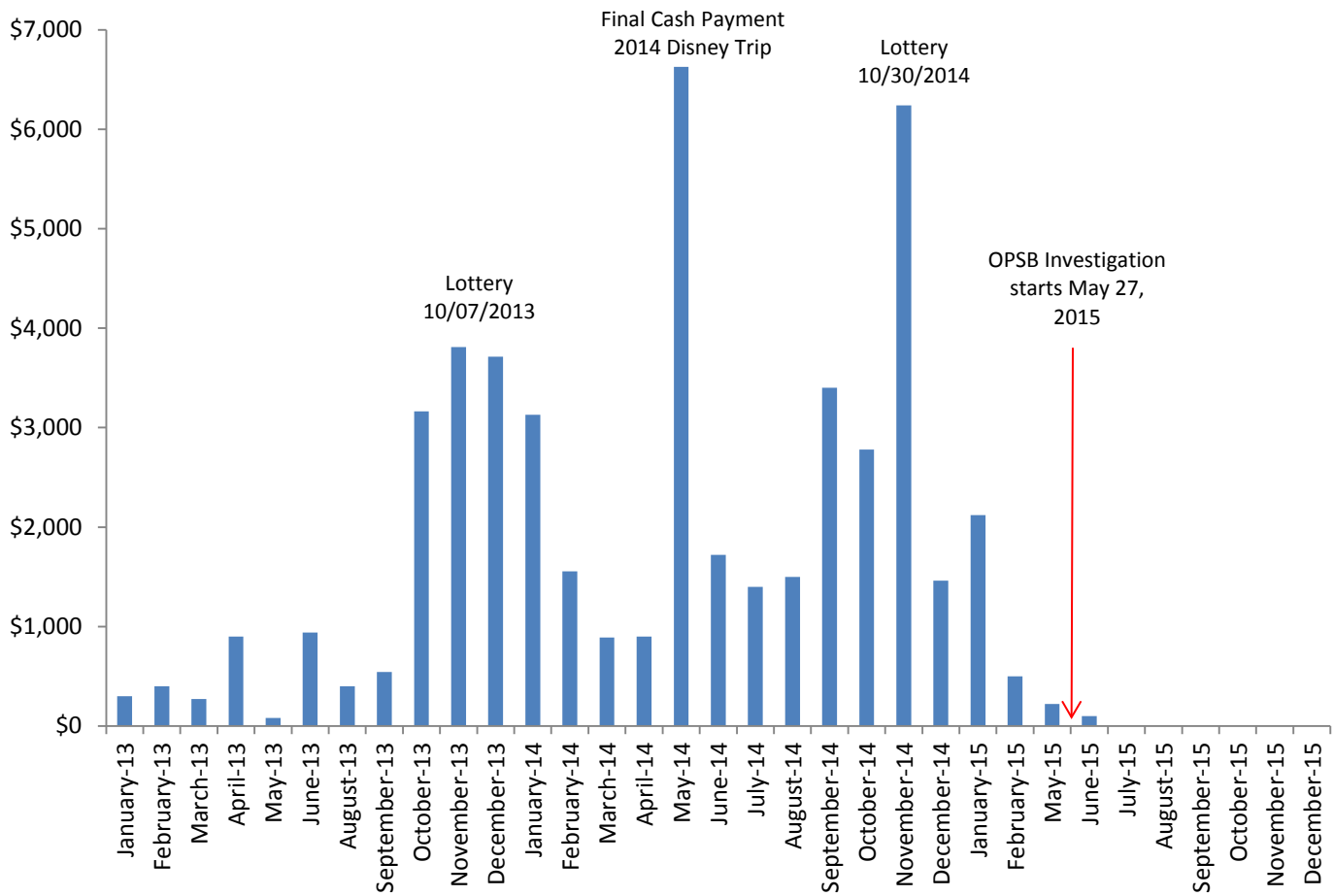
**Attachment A**

**Jodie Dean Bank Account Analysis - Cash Deposits and Transfers**



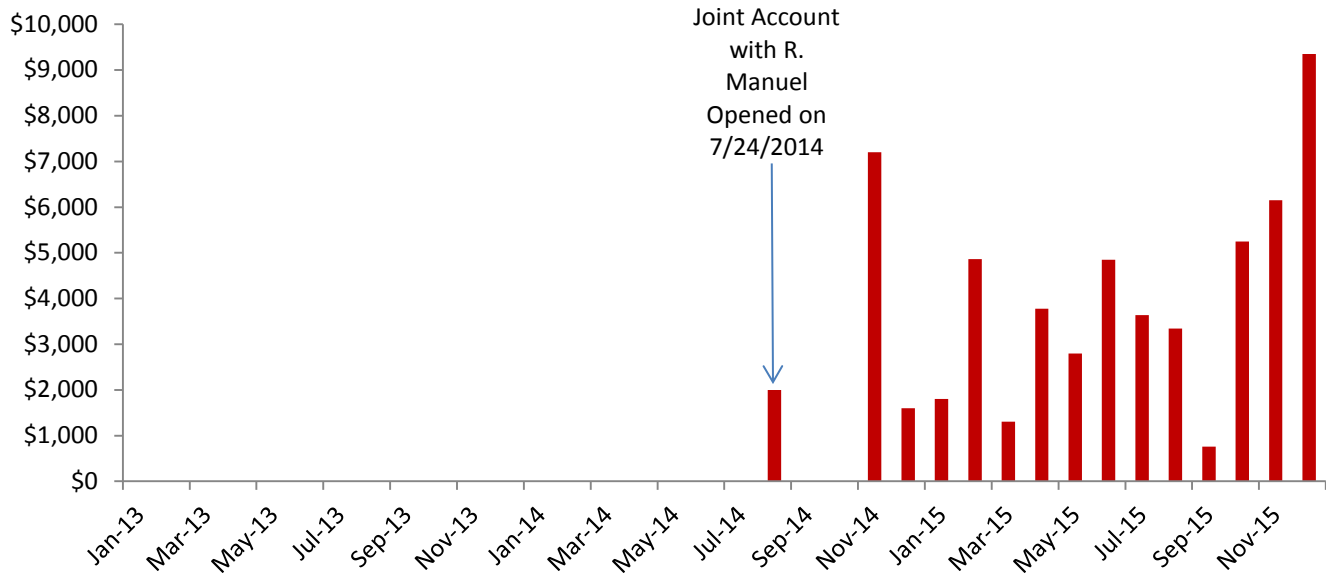
**Attachment B**

**Jodie Dean Bank Account - Cash Deposits**



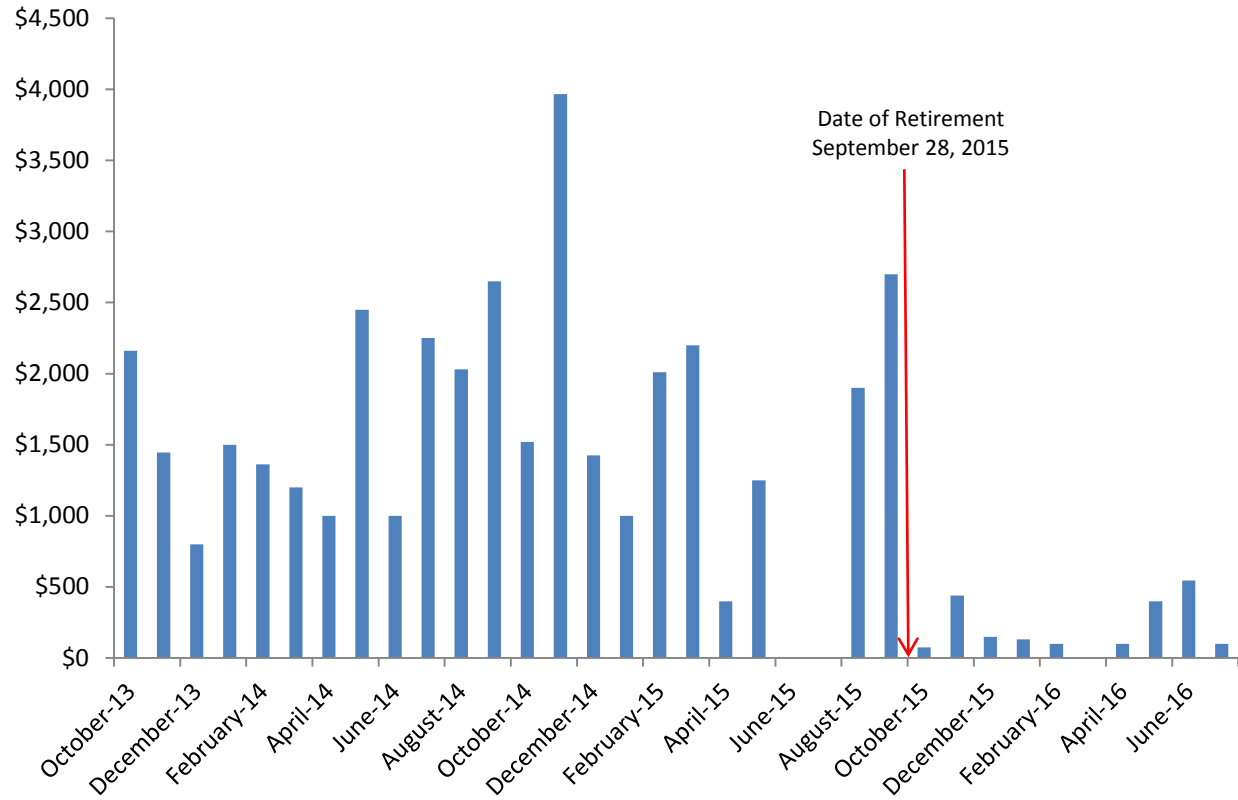
**Attachment C**

**Jodie Dean Bank Account - Transfers Out of Joint Account Held With Her Father Transferred Into Joint Account Held With Her Husband**



**Attachment D**

**Stacey Rogers Cash Deposits  
October 2013 to July 2016**



## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 14:67 (A)** provides that, “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential.”

<sup>2</sup> **La. R.S. 42:1461 (A)** provides that, “Officials, whether elected or appointed and whether compensated or not, and employees of any ‘public entity,’ which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed.”

<sup>3</sup> **La. R.S. 14:133 (A)** states, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation or rule, with knowledge of its falsity, or any of the following: (1) Any forged document. (2) Any wrongfully altered document. (3) Any document containing a false statement or false representation of a material fact.”

<sup>4</sup> **La. R.S. 14:132** states, in part, “(A) First degree injuring public records is the intentional removal, mutilation, destruction, alteration, falsification, or concealment of any record, document, or other thing, filed or deposited, by authority of law, in any public office or with any public officer. (B) Second degree injuring public records is the intentional removal, mutilation, destruction, alteration, falsification, or concealment of any record, document, or other thing, defined as a public record pursuant to R.S. 44:1 et seq. and required to be preserved in any public office or by any person or public officer pursuant to R.S. 44:36...”

<sup>5</sup> **La. R.S. 14:134 (A)** states, “Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) Intentionally perform any such duty in an unlawful manner; or (3) Knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner.”

<sup>6</sup> **La. R.S. 36 (A)** states, in part, “All persons and public bodies having custody or control of any public record, other than conveyance, probate, mortgage, or other permanent records required by existing law to be kept for all time, shall exercise diligence and care in preserving the public record for the period or periods of time specified for such public records in formal records retention schedules developed and approved by the state archivist and director of the division of archives, records management, and history of the Department of State. However, in all instances in which a formal retention schedule has not been executed, such public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made.”





## APPENDIX A

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### Management's Response





100 Bry Street • Monroe, Louisiana 71201 • Phone: (318) 432-5000 • www.opsb.net

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January 24, 2017

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Dear Mr. Purpera:

We have reviewed the draft report from your office and concur with the recommendations made, and we will be conferring on this matter with the Ouachita Parish District Attorney in seeking restitution of missing school funds. In this time of dwindling funding sources for public education, every dollar that comes into our schools is vital to the continued support and provision of school programs and student activities. Any theft or misuse of school funds, particularly in school activity funds due to the volume of cash handled daily, will not be tolerated. The School Board has placed its insurance carrier on notice for a claim under its crime coverage to recover its loss of school activity funds.

The School Board adopted its Local School Accounting Procedures Manual in July 2002. These procedures do include the substance of the recommendations offered. However, management will review current procedures and make needed revisions to further clarify and establish the full sense of the control procedures for handling school funds in day-to-day practice in our schools. Current School Board policy also places the responsibility of training all school staff on procedures for handling school funds with the school principal, with assistance from Business Office staff in training school bookkeepers. Management will enhance current training and provide additional resources to better equip principals to carry out the necessary management and oversight of school funds and to train faculty and staff on the procedures for handling of school funds required by board policies and state law.

In regards to the loss of school funds and improper actions that may have been taken by school employees, we offer the additional information to supplement your report:

It was after concession counts were independently verified by school administrators on three occasions and the April 2015 financial report summary indicated unrestricted operating accounts were in the "red" that district internal audit staff conducted a review of West Ridge Middle School's (WRMS) accounting records starting on May 27, 2015. That review found multiple transfers of funds being made by bookkeeper Stacey Rogers between school accounts to cover shortfalls, as well as expenses not being charged to proper accounts. After OPSB internal auditors reviewed these issues with school administrators and the bookkeeper on June 3, 2015,

the recommendation was made to hire an external accounting firm to assist the School Board in conducting a more thorough forensic review of 2013-14 and 2014-15 school records. Accounting records in the school office were taken from the school for the then current and prior three years, and a cash count was conducted. There were numerous instances found where the bookkeeper issued receipts from an unidentified receipt book to faculty sponsors, but those receipts were not found to be deposited in the school bank account. Additionally, deposits for several school activities were found not to meet reasonable revenue estimates. Ms. Rogers was not allowed to return to WRMS for the 2015-16 school session. She retired on September 30, 2015.

OPSB and WRMS administration have been monitoring the cash balances at WRMS since the bookkeeper left, and have noticed the increases in cash book balances carried by the school and in certain school activity funds.

- School cash book balances as of:

June 30, 2014	\$145,742
June 30, 2015	\$135,467
June 30, 2016	\$254,314

- Football gate ticket sales increased an average of 93% in the 2015 season with an average of \$1,305 collected per home game. This does not include pre-sold tickets.
- Collections from daily concession sales were up 66% in 2015-16, an increase of \$23,122 for the school year.

School Session	Concession Revenue
2013-14	\$42,205
2014-15	\$34,927
2015-16	\$58,049

Missing Daily Concession Deposits

The estimated loss of concession funds due to misappropriation is approximately \$21,240 for the 2014-15 school session. This is supported by the overall \$23,122 increase in concession revenues posted to the school concession account for the 2015-16 school year.

Missing Disney Trip Fees

OPSB internal auditors were finally able to confirm the 52 students who attended the Disney 2015 trip from records obtained outside of the records provided by Ms. Jodie Dean (faculty trip coordinator), in order to determine the accurate amount of trip fees that should have been deposited in the school account. She had been providing records since May 2015 indicating only 49 or 50 students attended. It was determined the names of three students who did go on the trip were not listed in any of the records she provided. This was also later confirmed in a

new student trip list provided by Ms. Dean's attorney, Jim Rountree, with his letter dated letter dated October 5, 2015 to OPSB administration that identified the names of the 52 students.

We do agree the 2015 Disney trip fees collected and deposited into the school account for the 52 students who attended the trip should have been \$65,874. However, there were fees collected for 12 additional students who initially made partial payments totaling \$4,740 that also should have been deposited into the school account. These payments were eventually refunded to students with school checks (including the initial \$200 trip deposit) because these students did not end up going on the trip, and their spots were substituted with the next student on the lottery waiting list. This increases the overall trip fees that should have been collected and deposited to the school account in the amount of \$70,614. Also, we believe there were \$12,744 in trip fees collected and not deposited to the school account over-and-above the \$57,870 actually deposited.

We appreciate the time and assistance your office has provided to the Ouachita Parish Sheriff's Office in investigating this matter. If your office is in need of any further information or assistance from us, please give us a call.

Sincerely,



Jerry R. Hicks  
President

Sincerely,



Don Coker, Ed.D.  
Superintendent



## APPENDIX B

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### Other Responses





# ROUNTREE LAW OFFICES

(A Professional Law Corporation)

400 Hudson Lane

Monroe, Louisiana 71201-5504

**James A. Rountree**  
Attorney at Law  
jim@jroutree.com

Telephone 318-398-2737  
Facsimile 318-398-2738

**Michael G. Renneisen**  
Attorney at Law  
mike@jroutree.com

January 20, 2017

Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge LA 70804-9397

RE: West Ridge Middle School Audit – Jodie Dean

Dear Mr. Purpera:

I am responding in some haste to the letter from Roger W. Harris concerning Jodie Dean. It is dated January 11, but was delivered on January 18. I am going out of state today. The letter states we must respond by January 25.

I have represented public bodies for many years, and I have read many audit reports and findings, but I do not recall anything as imprecise and misleading as the draft report. Fortunately it is a draft, and after more than a year and a half it seems that we could give more time to getting the record straight than Mr. Harris' letter suggests.

Anyone reading the draft report would think that your office believes that Jodie Dean acted in concert with Stacey Rogers, the school bookkeeper, in connection with the disappearance of money collected from students for trips to Disney World in 2014 and 2015. Nothing could be more untrue. The report does not seem to understand the significance of evidence that Ms. Dean provided of misconduct by the school bookkeeper, Stacey Rogers. **Exhibit A**, consisting of two pages, shows conclusively that Ms. Rogers was embezzling money and keeping two sets of receipt books. It took a public records request to get the receipts Ms. Rogers submitted to the school.

The draft report ignores the important fact that Ms. Dean paid \$987 to the Rainforest Café and \$5,631.08 to the hotel personally because there were insufficient funds to pay the expenses of the trip. **Exhibit B** consists of three pages showing a debit to Ms. Dean's bank account and a charge to her father's credit card. She also paid \$800 for wristbands for which she did not expect reimbursement.

Y:\5593.000\J Dean\corresp\purpera-012017.wpd

**Exhibit C** consists of two sworn statements.<sup>1</sup> You will notice that Wendi Saucer made the statement attributed to Ms. Chelette in your draft audit report. She helped collect the money from the students but did not observe the delivery of the envelope to Principal McKay. Ms. Chelette did, however, witness the delivery of the envelope containing cash and checks to Mr. McKay.

The draft says that both Ms. Chelette and Ms. Dean changed their stories about cash from lottery night, October 30, 2014. Ms. Chelette, on the other hand, says that your employees changed her story, perhaps through confusion with Ms. Saucer's information. Ms. Chelette maintains that she has never said anything inconsistent with her sworn statement. She says your office made one call to Principal Nichols, but Ms. Chelette did not return the call because she did not want to speak unless the conversation was recorded.

I am a witness who can verify that Ms. Dean did not change her story. She did not meet with your staff except in my presence, and to the best of my knowledge, her story has been completely consistent.

Your report uses the peculiar expression "took custody of the funds collected." If that means taking the envelope from Ms. Chelette and handing it to the principal, Ms. Dean took and surrendered custody of the funds within minutes. The expression seems to mean something different, however. It seems to be implying that Ms. Dean left the school with \$8,600 in cash. I cannot tell whether the report is purposely vague or just imprecise.

The author of the draft is capable of clear expression in the section entitled "*Ms. Dean took Disney Trip Cash Collections Home.*" Since there is no such statement about the \$8,600 missing from lottery night, it seems that the discussion of "custody of the funds" is nothing more than innuendo. As Ms. Dean explained to your staff, she took money home in May 2015 because neither the principal nor the bookkeeper was at school during the week of final collections. That was consistent with the practice at West Ridge and better than leaving the funds unattended at the school.<sup>2</sup>

The text of the report about creating false receipts is twisted to the point that it is barely recognizable. The statement that "Ms. Dean told us ... she helped Ms. Rogers recreate documents so that Ms. Rogers would have no problems during the OPSB audit" is untrue to my personal

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<sup>1</sup> When I collected those sworn statements, I expected to get one from the principal as well, but he refused to speak with me saying that he had been advised not to. He did not say whether the advice was from your office, the school board, or retained counsel.

<sup>2</sup> Ms. Dean's daughter was married in Longview, Texas on May 17. She met students for the trip at the airport at 4:45 am on May 18. There was no good alternative to taking money home.

Mr. Daryl G. Purpera, CPA, CFE  
January 20, 2017  
Page 3

knowledge. Ms. Rogers came to Ms. Dean's home for the stated purpose of helping Ms. Dean get her records in order due to an audit.

Ms. Dean had surgery for suspected cancer on May 28, 2015, almost immediately after her return from Disney World. She was hospitalized again in early June for severe complications. When Ms. Rogers came to "help" Ms. Dean, Jodie Dean was heavily medicated and in severe pain. Ms. Dean had known Ms. Rogers for 20 years and had no reason to doubt her honesty and integrity at that time. After meeting with school board representatives Juanita Dukes and Todd Guice in October 2015, Ms. Dean became concerned about the accusatory tone of the discussion and began checking her 2014 records. She discovered that some of the receipts she had did not match an account history report from the trip. See Exhibit A.

Mr. and Mrs. Dean have an usually large number of cash transactions due to gifts from her father. Raymond Manual is a child of the Depression who has saved a substantial amount of currency over the years. If I had realized what a problem this would become, I would not have delivered Ms. Dean's bank statements to your office. The great imbalance between the cash deposits and transfers from Ms. Dean's father and the missing funds is inconsistent with any inference of misconduct on Ms. Dean's part contrary to the implication in the final section of the audit report.

The draft implies that Jodie Dean was requested to provided an explanation for the cash deposits to her account and left \$29,607 unexplained. Ms. Dean was asked about deposits corresponding with collections from students, and she agreed to research the source of deposits for specific time periods, and she did that. The implication that she owes an explanation for deposits at different times and failed to provide it does not border on dishonesty. It goes right across the line.

Furthermore the graphs appear intended to portray an impression inconsistent with the facts. The schedule on page 4 implies a relationship between the audit and a reduction of cash deposits and a corresponding increase in transfers from Ms. Dean's father. It notes a substantial reduction from the full year 2014 to the first five months of 2015 implying that the audit at the end of May had some bearing in the reduction of cash deposits. An honest person creating that chart would have noted that, of the \$2,840 allegedly deposited in cash to her account from January to May 2015, \$1,760 in cash was deposited on January 15 and another \$500 on February 17. The reduction in cash deposits, therefore, predated the audit and had nothing to do with it. On the contrary, it had to do with the coordination of Ms. Dean's bank account with her father's.

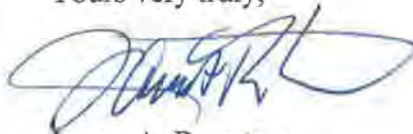
The five-month period on page 4 was broken into two three-month periods in the graph on page 5 which was obviously designed to reinforce the false implication that the audit had something to do with the reduction in cash deposits.

Mr. Daryl G. Purpera, CPA, CFE  
January 20, 2017  
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There is a careless error in the statement that \$5,840 in cash was deposited to Ms. Dean's account between October 30 and November 13, 2014. The total was \$5,440 of which \$4,000 in cash was provided by Ms. Dean's father to help them purchase granite for their remodeled kitchen. Your office was furnished an affidavit from Ms. Dean's father and evidence of payment for the granite.

The draft report is more like an argument than a finding in an audit report.

Yours very truly,



James A. Rountree

JAR:sea  
Enclosures

c: Ms. Jodie Dean  
Mr. Elmer Noah  
Ms. Sandra Whitehead  
Mr. Roger W. Harris

Rogers to Dean

<b>RECEIPT</b>		No. 333011
DATE	2/21/15	
FROM	J Dean	\$1880 <sup>00</sup>
	four hundred eighty dollars	DOLLARS
<input type="radio"/> FOR RENT	<input type="radio"/> FOR	Disney MP
ACCT.	<input type="radio"/> CASH	
PAID	<input checked="" type="radio"/> CHECK	420 <sup>00</sup>
DUE	<input type="radio"/> MONEY ORDER	
	<input type="radio"/> CREDIT CARD	
	FROM	TO
	BY	Tracy

From Public Records Request

<b>RECEIPT</b>		No. 255878
DATE	2/27/15	
FROM	J Dean	\$1080 <sup>00</sup>
	four hundred eighty dollars	DOLLARS
<input type="radio"/> FOR RENT	<input type="radio"/> FOR	Disney
ACCT.	<input type="radio"/> CASH	
PAID	<input checked="" type="radio"/> CHECK	120 <sup>00</sup>
DUE	<input type="radio"/> MONEY ORDER	
	<input type="radio"/> CREDIT CARD	
	FROM	TO
	BY	Tracy

Rogers to Dean

<b>RECEIPT</b>		No. 286515
DATE	4/2/15	
FROM	J Dean	\$836 <sup>00</sup>
	eight hundred thirty six dollars	DOLLARS
<input type="radio"/> FOR RENT	<input type="radio"/> FOR	Disney
ACCT.	<input type="radio"/> CASH	
PAID	<input checked="" type="radio"/> CHECK	215 <sup>00</sup>
DUE	<input type="radio"/> MONEY ORDER	
	<input type="radio"/> CREDIT CARD	
	FROM	TO
	BY	Tracy

Public Records

<b>RECEIPT</b>		No. 255926
DATE	4/2/15	
FROM	J Dean	\$835 <sup>00</sup>
	eight hundred thirty five dollars	DOLLARS
<input type="radio"/> FOR RENT	<input type="radio"/> FOR	Disney
ACCT.	<input checked="" type="radio"/> CASH	168 <sup>00</sup>
PAID	<input checked="" type="radio"/> CHECK	563 <sup>00</sup>
DUE	<input type="radio"/> MONEY ORDER	
	<input type="radio"/> CREDIT CARD	
	FROM	TO
	BY	Tracy

A

Rosers to Dean

<b>RECEIPT</b>		No. 286508
DATE	3/26/15	
FROM	J Dean	\$3855
Three thousand eight hundred fifty five		DOLLARS
<input type="radio"/> FOR RENT <input type="radio"/> FOR		
ACCT.		<input type="radio"/> CASH
PAID	3855	<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD
FROM		TO
BY		Disney
		A-2501 T-46820

Phillip Record's Reg

<b>RECEIPT</b>		No. 255914
DATE	3/26/15	
FROM	J Dean	\$3345
Three thousand three hundred forty five		DOLLARS
<input type="radio"/> FOR RENT <input type="radio"/> FOR		
ACCT.		<input type="radio"/> CASH
PAID	3345	<input checked="" type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD
FROM		TO
BY		Disney
		A-1152 T-4161

no corresponding receipt

<b>RECEIPT</b>		No. 286521
DATE	3/11/15	
FROM	J Dean	\$4300
Four thousand three hundred		DOLLARS
<input type="radio"/> FOR RENT <input type="radio"/> FOR		
ACCT.		<input type="radio"/> CASH
PAID	4300	<input type="radio"/> CHECK
DUE		<input type="radio"/> MONEY ORDER
		<input type="radio"/> CREDIT CARD
FROM		TO
BY		Disney
		A-2501 T-46820



May 07, 2015 through June 04, 2015  
 Account Number: [REDACTED]

**TRANSACTION DETAIL** (continued)

DATE	DESCRIPTION	AMOUNT	BALANCE
05/18	Cpenergy Arkla Ark ACH DR PPD ID: 1460505643	- 71.90	9,778.88
05/19	05/19 Online Transfer To Chk ...1676 Transaction#: 4640479597	- 500.00	9,278.88
05/20	Check # 168	- 18.05	9,260.83
05/21	Card Purchase 05/20 Tower Photo Lake Buena VI FL Card 1691	- 53.20	9,207.63
05/21	05/21 Online Transfer To Chk ...1676 Transaction#: 4643381750	- 500.00	8,707.63
05/22	Card Purchase 05/22 Rfc Disney Animal Re Lake Buena VI FL Card 1691	- 987.00	7,720.63
05/26	Card Purchase I FL Card 1691	- 4.00	7,716.63
05/26	Card Purchase ake Buena VI FL Card	- 5.75	7,710.88
05/26	Card Purchase ke Buena VI FL Card	- 12.48	7,698.40
05/26	Card Purchase 800-932-2732 TX Card	- 46.00	7,652.40
05/26	Card Purchase -216-3303 FL Card 1691	- 7.98	7,644.42
05/26	Card Purchase 05/24 United 800-932-2732 TX Card	- 3.99	7,640.43
05/26	Card Purchase 05/25 City of Monroe Airport Monroe LA Card 1691	- 42.00	7,598.43
05/26	05/26 Withdrawal	- 5,500.00	2,098.43
05/27	Card Purchase With Pin 05/27 Mac's Fresh Market #4 West Monroe LA Card 1691	- 20.77	2,077.66
05/28	Elco Mutual Pymt PPD ID: 1362123818	8,385.37	10,463.03
05/28	Card Purchase 05/26 LA Center For Women's West Monroe LA Card 1691	- 1,089.40	9,373.63
05/28	Card Purchase With Pin 05/28 Cvs 05521 05521-3423 West Monroe LA Card 1691	- 2.43	9,371.20
05/29	Card Purchase 05/28 Ouachita Community Hos West Monroe LA Card 1691	- 75.00	9,296.20
05/29	ATM Withdrawal 05/29 1730 Line Ave Shreveport LA Card 3932	- 500.00	8,796.20
06/01	Rrb Treas 310 Xxrr Ret PPD ID: 9031736071	1,599.97	10,396.17
06/01	Central States P Pension PPD ID: 1366044243	947.50	11,343.67
06/01	Card Purchase 05/29 Tailwind Shv Shreveport LA Card 1691	- 29.29	11,314.38
06/01	Card Purchase 05/29 I Love Burgers Las Vegas NV Card 1691	- 54.73	11,259.65
06/01	Card Purchase 05/30 Hilton Gvc Lv Rest Las Vegas NV Card 1691	- 5.56	11,254.09
06/01	Card Purchase 05/30 Hilton Gvc Lv Rest Las Vegas NV Card 1691	- 13.56	11,240.53
06/01	Card Purchase With Pin 05/30 Wm Supercenter # North Las Veg NV Card 1691	- 322.14	10,918.39
06/01	Card Purchase With Pin 05/30 Wal-Mart #3351 Las Vegas NV Card 1691	- 28.28	10,890.11
06/01	Card Purchase With Pin 05/30 Target T2497 North Las Veg NV Card 1691	- 15.10	10,875.01
06/01	Card Purchase With Pin 05/31 Cvs 00082 00082-643 North Las Veg NV Card 1691	- 11.34	10,863.67
06/01	Card Purchase 06/01 Alg*Algt_Travel 702-505-8888 NV Card 1691	- 5.00	10,858.67
06/01	06/01 Online Transfer To Chk ...1676 Transaction#: 4664277018	- 500.00	10,358.67
06/01	Check # 176	- 69.30	10,289.37
06/01	Check # 175	- 31.17	10,258.20
06/01	Stonebridge Life 8005279027 PPD ID: 1030164230	- 22.50	10,235.70
06/01	Stonebridge Life 8005279027 PPD ID: 1030164230	- 13.95	10,221.75
06/01	Stonebridge Life 8005279027 PPD ID: 1030164230	- 6.95	10,214.80
06/02	Card Purchase 06/01 Rebel 2194 00021949 Las Vegas NV Card 1691	- 30.26	10,184.54

*RainForest Cafe*



slate  
from CHASE  
P.O. BOX 15123  
WILMINGTON, DE  
19850-6123

Payment Due Date: 07/13/15  
New Balance: \$13,008.25  
Minimum Payment: \$130.00

Account number: [REDACTED]

\$ \_\_\_\_\_ Amount Enclosed  
Make your check payable to: Chase Card Services

00138 BEX D 78715 C

RAYNOLD MANUEL  
OR JODIE M DEAN



CARDMEMBER SERVICE  
P.O. BOX 94034  
PALATINE IL 60094-4034

slate  
from CHASE

Manage your account online:  
[www.chase.com/cardcards](http://www.chase.com/cardcards)

Customer Service:  
1-800-945-2000

Mobile: Visit [chase.com](http://chase.com)  
on your mobile browser

ACCOUNT SUMMARY

Account Number: [REDACTED]  
Previous Balance \$257.99  
Payment, Credits -\$500.00  
Purchases +\$5,804.26  
Cash Advances \$0.00  
Balance Transfers +\$7,300.00  
Fees Charged +\$146.00  
Interest Charged \$0.00  
New Balance \$13,008.25

PAYMENT INFORMATION

New Balance \$13,008.25  
Payment Due Date 07/13/15  
Minimum Payment Due \$130.00

Late Payment Warning: If we do not receive your minimum payment by the date listed above, you may have to pay a late fee of up to \$35.00.  
Minimum Payment Warning: If you make only the minimum payment each period, you will pay more in interest and it will take you longer to pay off your balance. For example:

If you make no additional charges using this card and each month you pay...	You will pay off the balance shown on this statement in about...	And you will end up paying an estimated total of...
Only the minimum payment	27 years	\$30,662
\$47	3 years	\$16,103 (Savings=\$14,559)

If you would like information about credit counseling services, call 1-866-797-2685.

*School health*

YOUR ACCOUNT MESSAGES

You have one or more balance(s) with APR expiration dates, as shown in the Interest Charge section. These APRs will continue through your billing cycle ending with the expiration month and year shown in the Interest Charge section. You must continue to make your required Minimum Payment Due in order to continue to receive applicable APRs.

ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
<b>PAYMENTS AND OTHER CREDITS</b>		
08/10	Payment Thank You - Web	-500.00
<b>PURCHASES</b>		
05/18	GALLERIA PALMS HOTEL KISSIMEE FL	5,831.08
05/18	DTV DIRECTV SERVICE 800-347-3288 CA	110.42
05/30	SHELL OIL 12357370001 SHREVEPORT LA	38.35
06/12	CONSUMER CELLULAR INC 800-8884460 OR	24.41
<b>BALANCE TRANSFERS</b>		
05/18	BALANCE TRANSFER TO 61639xxxx	7,300.00
<b>FEES CHARGED</b>		
05/17	TRANSACTION FEE	146.00
	TOTAL FEES FOR THIS PERIOD	\$146.00

*← hotel*

2015 Totals Year-to-Date	
Total fees charged in 2015	\$171.00
Total interest charged in 2015	\$27.61

Year-to-date totals do not reflect any fee or interest refunds you may have received.

*credit  
7422*

**B**



# Re: West Ridge Middle School / ROOM LIST

Front Office Manager

Fri 5/15/2015 11:39 AM

To: Jodie Dean [REDACTED]

Jodie,

I hope this email finds you well. This email is to confirm that we have received your fax and have processed the remaining payment of \$5,631.08 on the Visa ending with [REDACTED] for your group. Your group is now **completely paid** for.

We look forward to welcoming you upcoming group this Monday, May 18th, 2015 for 6 nights. We are here to assist you and your group, so you'll have an excellent experience.

If you have any questions, please don't hesitate in asking. Hope to see you soon!

On Fri, May 15, 2015 at 11:56 AM, Jodie Dean [REDACTED] wrote:  
Just checking that you got my fax with the credit authorization for final payment  
Jodie Dean  
West Ridge Middle

Date: Mon, 11 May 2015 15:50:39 -0400

Subject: Re: West Ridge Middle School / ROOM LIST  
From: [fom@galleriakissimmeehotel.com](mailto:fom@galleriakissimmeehotel.com)  
To: [REDACTED]

Sounds great. As for the luggage if the rooms are not ready we can hold the luggage in the back of the front desk. I will let my housekeeping staff know about the early check-in, so they could place a rush on your rooms.

On Mon, May 11, 2015 at 2:59 PM, Jodie Dean [REDACTED] wrote:

I will be paying by credit card in full by Friday, May 15 for West Ridge Middle School. Our check-in date is May 18th.

Question: Our first flight group will be arrival at the hotel by about 1:30 PM on the 18th - if our rooms are not ready, can there be a place to store our luggage while we head to the parks, or can at least one or two rooms be ready to place our luggage there. Our second flight part of the group will not arrive at the hotel to late that evening- just worried what to do with our first group's luggage if rooms aren't ready. Please advise

Jodie Dean  
West Ridge Middle School

Date: Mon, 20 Apr 2015 08:33:19 -0400  
Subject: Re: West Ridge Middle School / ROOM LIST  
From: [fom@galleriakissimmeehotel.com](mailto:fom@galleriakissimmeehotel.com)  
To: [REDACTED]

Good Morning Jodie,



May 07, 2015 through June 04, 2015

Account Number: [REDACTED]

**TRANSACTION DETAIL** (continued)

DATE	DESCRIPTION	AMOUNT	BALANCE
05/18	Cpenergy Arkla Ark ACH DR PPD ID: 1460505643	- 71.90	9,778.88
05/19	05/19 Online Transfer To Chk ...1676 Transaction#: 4640479597	- 500.00	9,278.88
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05/26	Card Purchas 'l FL Card 1691	- 4.00	7,716.63
05/26	Card Purchas RainForest Lake Buena VI FL Card	- 5.75	7,710.88
05/26	Card Purchas Cafe ke Buena VI FL Card	- 12.48	7,698.40
05/26	Card Purchas 800-932-2732 TX Card	- 46.00	7,652.40
05/26	Card Purchas -216-3303 FL Card 1691	- 7.98	7,644.42
05/26	Card Purchase 05/24 United 800-932-2732 TX Card	- 3.99	7,640.43
05/26	Card Purchase 05/25 City of Monroe Airport Monroe LA Card 1691	- 42.00	7,598.43
05/26	05/26 Withdrawal	- 5,500.00	2,098.43
05/27	Card Purchase With Pin 05/27 Mac's Fresh Market #4 West Monroe LA Card 1691	- 20.77	2,077.66
05/28	Elco Mutual Pymt PPD ID: 1362123818	<b>8,385.37</b>	<b>10,463.03</b>
05/28	Card Purchase 05/26 LA Center For Women's West Monroe LA Card 1691	- 1,089.40	9,373.63
05/28	Card Purchase With Pin 05/28 Cvs 05521 05521-3423 West Monroe LA Card 1691	- 2.43	9,371.20
05/29	Card Purchase 05/28 Ouachita Community Hos West Monroe LA Card 1691	- 75.00	9,296.20
05/29	ATM Withdrawal 05/29 1730 Line Ave Shreveport LA Card 3932	- 500.00	8,796.20
06/01	Rrb Treas 310 Xrr Ret PPD ID: 9031736071	<b>1,599.97</b>	<b>10,396.17</b>
06/01	Central States P Pension PPD ID: 1366044243	<b>947.50</b>	<b>11,343.67</b>
06/01	Card Purchase 05/29 Tailwind Shv Shreveport LA Card 1691	- 29.29	11,314.38
06/01	Card Purchase 05/29 I Love Burgers Las Vegas NV Card 1691	- 54.73	11,259.65
06/01	Card Purchase 05/30 Hilton Gvc Lv Rest Las Vegas NV Card 1691	- 5.56	11,254.09
06/01	Card Purchase 05/30 Hilton Gvc Lv Rest Las Vegas NV Card 1691	- 13.56	11,240.53
06/01	Card Purchase With Pin 05/30 Wm Supercenter # North Las Veg NV Card 1691	- 322.14	10,918.39
06/01	Card Purchase With Pin 05/30 Wal-Mart #3351 Las Vegas NV Card 1691	- 28.28	10,890.11
06/01	Card Purchase With Pin 05/30 Target T2497 North Las Veg NV Card 1691	- 15.10	10,875.01
06/01	Card Purchase With Pin 05/31 Cvs 00082 00082-643 North Las Veg NV Card 1691	- 11.34	10,863.67
06/01	Card Purchase 06/01 Alg*Algt_Travel 702-505-8888 NV Card 1691	- 5.00	10,858.67
06/01	06/01 Online Transfer To Chk ...1676 Transaction#: 4664277018	- 500.00	10,358.67
06/01	Check # 176	- 69.30	10,289.37
06/01	Check # 175	- 31.17	10,258.20
06/01	Stonebridge Life 8005279027 PPD ID: 1030164230	- 22.50	10,235.70
06/01	Stonebridge Life 8005279027 PPD ID: 1030164230	- 13.95	10,221.75
06/01	Stonebridge Life 8005279027 PPD ID: 1030164230	- 6.95	10,214.80
06/02	Card Purchase 06/01 Rebel 2184 00021949 Las Vegas NV Card 1691	- 30.26	10,184.54



STATE OF LOUISIANA  
PARISH OF OUACHITA

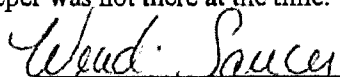
**SWORN STATEMENT OF WENDI SAUCER**

BEFORE ME, the undersigned authority, personally came and appeared WENDI SAUCER who declared that:

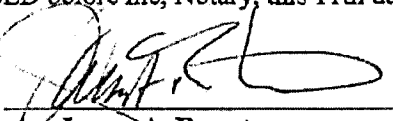
Kim Chelette, Jodie Dean and I worked at the West Ridge Elementary School on the night of October 30, 2014. We were conducting a lottery to see which students would be selected for a trip to Disney World later in the school year. I had a receipt book and Kim Chelette had a receipt book. As we collected cash and checks from students and their parents, we wrote receipts for all the money collected. At the conclusion of the lottery, Kim Chelette meticulously counted all of the currency and she organized the bills according to the size in separate stacks and made a list of the number of bills in each denomination.

In my presence, the money and checks were enclosed in an envelope. I believe my daughter was cheering at a basketball game that night, and I believe that is the reason I did not stay long after the lottery.

The principal, James McKay, was in his office the night of the lottery. Although I did not see the delivery of the envelope with the money and checks collected that night delivered to Mr. McKay, the logical assumption is that he was given the envelope with the collected funds since only he and the bookkeeper have a key to the office where the safe is located. The bookkeeper was not there at the time.

  
WENDI SAUCER

SWORN TO AND SUBSCRIBED before me, Notary, this 11th day of August, 2016.

  
James A. Rountree  
Notary Public, #4428  
Ouachita Parish, Louisiana

# 3

C

STATE OF LOUISIANA  
PARISH OF OUACHITA

**SWORN STATEMENT OF KIM CHELETTE**

BEFORE ME, the undersigned authority, personally came and appeared **KIM CHELETTE**, who declared that:

On the night of October 30, 2014 West Ridge Elementary School conducted a lottery to see who would be selected for the Disney trip later in the school year. Students whose names were selected were required to make a deposit of \$200.00. Most of the students made a cash deposit.


Wendy Saucer and I collected the money while Jodie Dean conducted the lottery. Wendy Saucer and I had receipt books so that parents who made a deposit would have a receipt. There is a duplicate in the receipt books.

After the lottery, I counted all of the cash. I organized the cash by denomination and wrote a list of the number of twenties, fifties, and hundred dollar bills. All of the currency was enclosed in an envelope which I gave to Jodie Dean.

In my presence Jodie Dean handed the envelope to James McKay, principal of West Ridge school. While Jodie Dean and I remained in the lobby, Mr. McKay entered the office suite area where the safe is located. The logical assumption is that Mr. McKay deposited the envelope in the safe.

  
Kim Chelette

SWORN TO AND SUBSCRIBED before me, Notary, this 11th day of August, 2016.

  
James A. Rountree  
Notary Public, #44282  
Ouachita Parish, Louisiana

# 2

LAW OFFICES OF  
**LAVALLE B. SALOMON**  
A PROFESSIONAL CORPORATION

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January 24, 2017

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Mr. Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Re: Our File No. 17-124  
Our Client: Stacey L. Rogers

Dear Mr. Purpera:

My client is in receipt of your letter dated January 11, 2017, regarding the draft of the investigative audit report concerning her employment with the Ouachita Parish School Board. This letter will serve as her response to the investigation and findings.

I am disappointed that I did not have the opportunity to speak with you directly during the investigation. I see in the findings that it states I was called on numerous occasions. See:

Page 3/Line 3 - "We called Ms. Rogers to discuss the deposits to her bank account and the records, but she did not return our calls."

Page 6/Line 12 - "We called Ms. Rogers several times to discuss missing funds and WRMS records, but she did not return our calls."

I do not have any records of messages being left by your office on my home phone or cell phone. I would have returned any calls received. Indeed, I have been waiting since September 2015 to speak with someone about this case and was more than willing to prior to receiving the findings. I was very open and honest with the initial auditors that spoke with me at the school in March 2015, and would have answered any followup questions.

In January 2015, I had a conversation with Mr. McKay, WRMS Principal, about concession funds seeming to be low as compared to previous years, and that we needed to change the process of student reward. In February 2015, Juanita Duke, OPSB Finance Manager, sent an email to Mr. McKay stating that he needed to review his operating accounts due to the funds being lower than previous years. He was to respond to her if the accounts were "unusual" and then discuss budgeting adjustments. He forwarded the email to me. I specifically asked him if he would like to review the

reports with me. He stated that he would review it later. Mr. McKay then asked me to print reports on every account in the system. I produced the reports and provided him with a note letting him know I was available to meet and answer any questions. He never met with me directly to review the reports but notified Ms. Duke that the accounts were "unusual" and an audit was needed.

In March 2015, Juanita Duke, Elsie Morgan and Angie Tyson all with the OPSB came to the school and met with Mr. McKay, Jennifer Nichols, WRMS Assistant Principal, and me. During the meeting, I was asked to explain expenditures, deposits, receipts and procedures. I was very willing to cooperate and honest in my statements during this meeting. I told them about what I considered lax procedures and the problem with multiple people having access to cash that is delivered to the office, left for me on my desk, in my chair, in my mailbox or placed in the unlocked safe if I was not present. I was informed that they would contact me with any additional questions. I was never contacted by them again in reference to any process or specific account. They did meet with Mr. McKay on many occasions regarding the audit.

In April/May 2015, Mr. McKay then made the following changes to procedure:

- 1) Changed the combination to the safe
- 2) Locked the closet door to the safe with him having the only key
- 3) Only he could issue credit cards
- 4) No spending unless approved only by him
- 5) Money could only be handed to Mr. McKay, Ms. Nichols or me; we were then to immediately stop what we were doing, count the cash with the individual present, receipt it and ready it for deposit.

In May 2015, Mr. McKay asked me for Jodie Dean's receipt books and fee sheets for the Disney Trip. I told him that she was still on the trip and that I did not have them. I did not know where they were and would ask Ms. Dean for them when she returned. I contacted her and told her that an audit was being performed and that they needed them as soon as possible. She told me that she had a problem. She stated that in her school tote bag she had \$5,500 in cash. She stated that she gave it to her husband and asked him to bring it to the school and give it to Ms. Rogers to deposit. But instead he thought it was better to deposit in our personal account and upon her return she could bring us a cashier's check. He didn't want that much cash laying around the house for a week. At this time, I told her that was the wrong thing to do. I told her that she should never deposit school funds into her personal account. Then I told her they want the records for the \$5,500 and asked if she had them. She stated she did and I asked her to bring them to me. She came to the school the next day to deliver the document and to write a statement as to why she deposited it into her personal account. She provided me with a cashier's check for \$5,500 from her personal account, the fee sheet and receipts. I then deposited the \$5,500 into the school Disney trip account. She emailed the statement to Mr. McKay and the members of the audit team at OPSB. Later that afternoon, Ms. Dean called me and said that Mr. McKay sent her a text wanting to know why she turned in the fee sheet and receipts to me.

Ms. Dean still needed to provide completed fee sheets and receipts for funds collected throughout the school year toward the Disney trip. I asked her to provide these as soon as possible to complete the audit of this trip. She said that she ran out of fee sheets and receipt books and needed to record some last minute transactions but she was at home recovering from some medical procedure. So, in order to speed things up, I volunteered to bring her bank fee sheets and receipt books so she could record the transactions and return the required document that OPSB had requested as soon as possible. I emphasized the audit and that these needed to be turned in immediately. At this time she also asked me to bring a printout of any account she was responsible for. I delivered the new receipt book, blank fee sheets and account printout to her house. When I arrived to deliver the documents requested, I asked her about her kitchen remodeling and how it went. At that time she showed me the new kitchen and the changes she was planning for her child's bedroom. While looking at her house, I told her that she needed to make sure her records were in order and everything was accounted for. I also informed her that if she took any cash with her on this trip to give the students, she needed to account for that or turn anything back in that was not spent. At this time, she informed me that she did not take any cash on the trip. I looked at the rooms and left the documents with her to complete. At no time did I assist her with this documentation or complete it. I will be happy to supply handwriting examples for comparison to substantiate my lack of preparation of these items.

I knew that Ms. Dean had multiple trips planned for the summer and wanted to ensure we received everything prior to her leaving. Within the next few days, Ms. Dean provided the documents to me and I then turned them over to Mr. McKay. She stated that there would be two refunds coming from the airline that were figured into the fee sheets. She stated these refunds would total approximately \$4,500 to \$4,800. She stated the fee sheets wouldn't match the deposits until the refunds were sent from the airline. The next day, she then left town for a personal trip.

Several weeks later she brought a check for approximately \$2,800 as the first refund from the airlines. It was sent to her home address and made payable to her. She stated that she didn't know why it was made payable to her and not WRMS. I deposited the money into the Disney trip account. There was no further discussion about this situation with me by Mr. McKay or anyone from OPSB. I did not have any additional communication with Ms. Dean about this trip.

During the summer of 2015, I was never contacted about the audit, processes or procedures by Mr. McKay or any representative of OPSB. I continued to perform the functions of my position adhering to the new procedures set out by Mr. McKay. In August 2015, I was taking a few days of vacation and was contacted by Mr. McKay. He asked if I was planning to come to the school that day. I told him that I needed to pick up a personal item I left in my office. He asked that I come around 2:00 p.m. Upon my arrival, I went in my office and noticed that my computer was no longer there as well as some of my personal documents. I then asked Ms. Keifenheim what was going on. She stated that she was unsure but that Ms. Morgan and Ms. Tyson had been in my office that morning. Ms. Keifenheim contacted Mr. McKay to let him know I was in the office. Mr. McKay then came in my office and asked me to come to his office. Ms. Nichols and Mr. Reynolds were already in his office. I asked them to explain what was going on. Mr. McKay said that I was not supposed to go in my

office but he didn't know I was there. He then stated that Dr. Coker, Superintendent, had told him to take my keys and that I was forbidden to return to the WRMS campus in an employee capacity. He then handed me a search warrant stating what OPSO took from my office which included personal banking records I had at the school and the school computer. Mr. McKay informed me that Dr. Coker had scheduled a meeting for the following week. I asked them if I could get the personal item I came for and they stated that I could not. Mr. McKay and Ms. Nichols then accompanied me to my vehicle where I provided them the keys.

The second check Ms. Dean stated was coming as a refund from the airline was not produced before I was asked for my keys and escorted from the property. Wendi Saucer took over after I left and can answer whether the check was received or not.

We met with Dr. Coker and others the following week. At this point, I was very confused and concerned about what was happening since I had not been asked any questions since the March 2015 meeting. At no time was I questioned or had the opportunity to explain anything to an investigator/auditor. I hired an attorney to represent me and attend the meeting with Dr. Coker, Mr. McKay, Ms. Nichols and Mr. Guice, Personal Director. My attorney and I attended the meeting where my attorney was told that he could not speak or he would be ejected from the meeting. Dr. Coker stated that everyone would have an opportunity to speak and that all statements should be directed to him. Dr. Coker asked me if I understood why I was there and why my keys were taken. I stated, "kind of, but not really". He then stated that there were discrepancies in the bookkeeping and procedures had not been followed. Mr. Guice asked me had I been to training meetings by the Finance Department to which my answer was, "Yes." He stated that I should be aware that procedures were not followed. I agreed that some were not followed as I declared that in the initial meeting in March 2015. Mr. McKay stated that he became aware of the concessions account being inconsistent. He produced a document stating that he and Ms. Nichols on two separate dates counted the concession box prior to bringing it to my office. He stated that we had conflicting amounts. He stated that the receipts I wrote were for a different amount.<sup>1</sup>

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<sup>1</sup> I did not speak in the meeting upon the advice of my then attorney. The individuals present had already reached their conclusions and it didn't appear that anything I could say would make any difference whatsoever as I was not allowed to review documents, and it was going to be impossible to respond in any event. However, on one of the dates in question, I did not return to the school until after the concession money in question had been put on my desk unattended, then put in an envelope and in the safe at the end of the day. I didn't receive the cash until the following day. I do not know who was in my office that date, who put the money in the envelope or who put the money in the safe. The second date in question, I did return to school after school was out and the money box was sitting on my desk with the door unlocked and unattended. Again, I do not know how long it was there or who was in my office throughout the afternoon.



Ms. Duke arrived at the meeting and stated that procedures had not been followed and that in addition to the concession money that was referenced above, there were receipt(s) that were written and the money did not get deposited. At which time I asked Dr. Coker if I could please see the receipt because this could have been a case of double receipting or a mistake. I also wanted to verify my signature on the receipt to ensure I am in the one who signed it or did someone sign my name. Dr. Coker asked if people signed my name regularly. I said that it happens sometimes. He started to shake his head yes that I could review the receipt but then looked at Ms. Duke and responded, "No." Ms. Duke then said "There was no mistake. You did this. You are guilty. There is no question." Dr. Coker then said that they were going to place me on leave with pay until the investigation was completed. It was then discussed in the meeting that it was common for people to sign others' names on documents. A few other items were discussed. Dr. Coker then stated that I had three choices. The choices were retire, resign or be terminated. I had until Friday at 3:00 p.m. to advise them of my decision. I was still upset that I didn't have the opportunity to review the evidence they stated they had against me. However, the best decision for me and my family was to accept the retirement package offered by the school board. I accepted and have been receiving my retirement benefits since my retirement in September 2015.

My attorney contacted the OPSO investigator to offer my deposition or statement and to answer any questions he had about the case. The investigator asked my attorney if I would be willing to meet with him and answer questions as needed. My attorney stated that I was very willing to meet with him at any time. I have not been nor has my attorney been contacted by the OPSO investigator, the Legislative Auditors Office, or the OPSB auditors at any time since my retirement in September 2015.

FINDINGS:

**\$11,600.00 Collected but Not Deposited**

West Ridge Middle School (WRMS) records indicate that \$11,600 collected from 8<sup>th</sup> grade honor students to travel to Walt Disney World was not deposited into the WRMS bank account from October 7, 2013 to October 30, 2014. WRMS teacher and Disney trip sponsor Jodie Dean was responsible for the lottery collections and stated she did not take the missing funds. In addition, Ms. Dean and Ms. Stacey Rogers, WRMS bookkeeper at the time, created and submitted multiple false documents regarding the Disney trip collections to the Ouachita Parish School Board (OPSB), which may violate state law. Since Ms. Dean had custody of the missing funds, she may have violated state law.

**RESPONSE FROM STACEY ROGERS:**

The only required cash payments are the original lottery night as requested by Jodie Dean. The last payment was required to be paid in cash due to previous NSF checks that were not collected. However, the parents could bring a money order or cashier's check in place of cash for the final payment. Ms. Dean invoked the rule of cash only for the lottery night. This was not a school policy. I do know that this was changed after the 2015 trip due to my granddaughter being eligible for the lottery. For the 2016 trip, all payments were paid directly to the travel company.

In regards to the 2015 Disney Trip, the internal audit shows that \$57,650 was deposited; however, a total of \$65,874 should have been collected from the students. This \$65,874 represents 51 students at \$1,275 plus one student that paid \$849 since they paid their own airfare. This amount represents what should have been paid. I was told by Jodie Dean that some students paid directly to the Travel Company so they could pay by credit card. I was not told how many or what amounts those were. There were also chaperones on the trip. I am not clear if the chaperones paid directly to the travel company or if they were not required to pay.

In my years at WRMS, I was never informed of how much the students were charged for a trip or how many went on any of the trips. I simply accepted the payments from her and deposited it into the account. I also wrote checks as required by her, provided funds were available.

In response to Ms. Dean's statement that I assisted with the falsification of documents, it is not accurate. As previously stated, I simply dropped off blank documents for her, looked at her newly remodeled kitchen and the plans for the child's room. I did not assist in any way with the completion of the documents. I did receive the documents as completed by her and submitted her to Mr. McKay.

On Page 2, it states that Mr. James Roundtree sent a letter to OPSB management that states, "If I understand the problem correctly, Stacy Rogers was embezzling money. You have already been provided some receipts that she gave Ms. Dean that do not match the deposits. Ms. Rogers was a trusted friend of Ms. Dean. She took advantage of their friendship and Ms. Dean's weakened condition resulting from surgery in an effort to conceal a shortage of money. After Ms. Dean returned home from the hospital, Ms. Rogers came over and said 'she wanted to help me make my receipts match her deposits so I could be O.K. in the audit.' Ms. Rogers no doubt suspected that the receipt books were at school and that Ms. Dean was too ill to retrieve them. They prepared bogus receipts to match the deposit."

First of all, I do not know where Mr. Roundtree received information that I was embezzling money., This has not been proven and the investigation is not public knowledge. I was not terminated for theft and have not been convicted of any charge. I was given the opportunity to retire from the school

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<sup>2</sup> As also stated earlier, I would be happy to submit handwriting exemplars.

board.<sup>3</sup> The conclusion of the meeting was that I did not follow proper procedures. I was not given an opportunity to review their evidence or to respond in any meaningful way. Ms. Duke made the accusation that I was guilty in the meeting. The only ones in attendance were OPSB and WRMS representatives that should not be disclosing information about an investigation or that meeting. Dr. Coker stated that the investigation was closed and over, allowing me the opportunity to retire. This was in lieu of the paid leave for an investigation. As all investigations are confidential, information about my conversation with OPSB representatives and the principals should have remained so.

Second, Ms. Dean was not a "trusted friend." We became acquainted when she was my granddaughter's social studies teacher. My granddaughter stated that Ms. Dean was nice and she loved her. That is the only reason I became friendly with her. We did not spend time together outside school, socialize or even eat lunch together. I only volunteered to take the items to her house because I needed the documents for the audit.

As previously stated, my attorney spoke with the OPSO investigator to let them know I was willing and eager to discuss the case. They never contacted my then attorney or me about the investigation.

#### **\$3,000 in Funds Missing from the 2014 Disney Trip Lottery**

The lottery on October 7, 2013 was conducted at WRMS. However, I didn't receive the money from Ms. Dean until a week and a half later. She turned in \$7,000 which was deposited on October 18, 2013. As stated above, I never received information regarding the number of students who were going on the trip or how much was paid per student. The final documents for the trip are submitted at the end of the collection process. If a receipt is missing or if paperwork is not correct, then it would be utilized and noted in the recap process. It is then submitted to OPSB for audit.

#### **\$8,600 in Funds Missing from the 2015 Disney Trip Lottery**

The lottery on October 30, 2014, was conducted at WRMS. I was working late that evening and saw Ms. Dean as I was leaving. I noticed she had an envelope in her possession. I assumed it was the lottery money since it had just ended. I asked her if she wanted me to lock it in the safe for the night. She stated that she wasn't turning the money in right then. She needed to count the money, get it in order and would turn it in later. I told her that I could get it back to her in the morning. She said that she was going to try to get to it that night. She said that she would get Kim Chelette to verify it before turning it in. She did say that the deposit with the travel company was overdue and that she was going to use whatever she needed to make the deposit and turn in the balance. I told her to get a receipt to track the money she paid to them. She submitted \$1,600 in checks that were deposited on November 13, 2014. She didn't submit the receipt; I assumed she kept it with her other trip documents to turn

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<sup>3</sup> I would note that Mr. McKay has likewise subsequently retired.

in with the recap. Due to not knowing the number of students or amounts and not knowing how much was paid to the travel company, I didn't question the amount of the deposit.<sup>4</sup>

The findings show that \$1,050 in cash deposits were made to my personal account between October 30 and November 13, 2014. These were three separate deposits:

11/6/14	\$300
11/10/14	\$300
11/12/14	\$450

I receive cash from multiple sources regularly. Those sources include by husband, my daughter to assist with her children's expenses, my other daughter who rented a house from me, various network marketing business sales, reimbursements from friends and family for items in which I paid with my credit card, and from my personal savings.

I do not list specific information for every cash deposit I make; however, I can provide notarized affidavits from my main sources of cash.<sup>5</sup>

#### **Ms. Dean Took Disney Trip Cash Collections Home**

As previously stated on page 2, Ms. Dean informed me of the \$5,500 and did submit payment of this in the form of a cashier's check. However, she never mentioned that she had \$1,700 in cash. Also as previously stated, Ms. Dean specifically told me that she did NOT take cash with her on the trip when I specifically asked her. She stated that we would receive funds from the airlines for approximately \$4,500 to \$4,800. The school should have records of this deposit for verification. At no time, did I tell her that it would look bad if she was the remitter and should use United. The second refund for approximately \$1,700 to \$1,900 was not submitted until after I retired.

#### **Non-Payroll Deposits in Ms. Jodie Dean's Bank Account**

In the last paragraph it is stated, "Based on the statements of Ms. Dean and her attorney, it appears Ms. Dean and Ms. Rogers created and submitted records to the OPSB they knew to be false, which may violate state law."

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<sup>4</sup> This matches with Mr. McKay's statement that Ms. Dean had custody of the lottery money. When I left the school, Mr. McKay had already left. I was the one who locked up the school.

<sup>5</sup> In reviewing my bank records which you have received, including deposits after my retirement, you will note that I still make cash deposits each month. This is, of course, well after my retirement from OPSB. The amounts have remained consistent. This does not appear to be the case with Ms. Dean.

At no time did I falsify documents. I did not create receipts or fee schedules with Ms. Dean. I wrote receipts and made deposits for the amount of money that was submitted to me. In many instances multiple people handled the money prior to my receipt. Many times money was left in my office unattended with the door open or unlocked without my knowledge. Prior to the audit, the safe was always unlocked during the day as well as the door to the closet that housed the safe. Many sponsors and teacher, including but not limited to Ms. Dean, would hold money after it was collected for days and in some instances weeks at a time prior to submission. This money would be kept in their classrooms, their totes, purses, file cabinets, cars and home. It was left unsecured and accessible.

#### **\$10,301 Collected But Not Deposited to Student Activity Funds**

**WRMS records indicate payments totaling \$10,301 were received, but were not deposited into the WRMS student activity fund bank account from May 2014 to May 2015. Ms. Stacey Rogers, the WRMS bookkeeper at the time, was responsible for receiving, recording, processing, and/or depositing all of the missing funds. In some cases, the records also show Ms. Rogers gave a receive to a faculty sponsor for a greater amount than the receipt in the WRMS' records. By failing to properly record all cash payments and falsifying public records to conceal cash payments not deposited. Ms. Rogers may have violated state law.**

Teachers or sponsors would bring money to me at various time. Sometimes I would be in my office to receive the funds; however, many times they would leave the money unattended on my desk, chair, in the mailbox or simply in the safe with a note saying that money was left there. There are always students and teachers in the office. Everyone that came in the school office had access to my office due to the location. Multiple times I would return to my office to find large amounts of money left by one of the teachers/sponsors with staff or students in my office. There were many times I locked my office and left the key with the secretary. The principal also had a key. I would return and find that they had unlocked it while I was out. In most instances, my door was not only unlocked but also open and accessible to anyone in the office.

There are instances when a teach or sponsor would bring me money and tell me how much it was. I would then write a receipt for the amount they told me if I did not have time to count it. I would then place it in the safe until it was time to make the deposit. I would then count the money. There were a few times when the amounts differed. One example is when a teacher/sponsor would decide to make a cash payment for needed supplies for that activity rather than putting it on the credit card. They would then go take cash from their deposit which altered the receipt. This would happen without my knowledge until after the fact. Also, upon counting the money for the deposit, I would occasionally discover the amount was different from what was originally stated. As previously indicated, many people had access to the funds.

I informed all of the teachers and sponsors to keep their receipts for three years on more than one occasion. However, I would find receipts in the trash, on the floor or in the hall. If I found the receipt, I would place it back in their mailbox.

### Alternate Receipts

As stated by Ms. Dean, Ms. Keifenheim and Ms. Smith, money was often left with other people when I was not available. The receipts were written for the amount of cash I received which may not necessarily be what was turned in. I tried to express my frustration over this issue with Mr. McKay on different occasions. Many times I asked him to have my office moved to a location that was not accessible by so many people. Ms. Keifenheim was willing to change offices; however Mr. McKay did not authorize the move. Mr. McKay informed me of the renovation plan for the office prior to my leaving. The plan was a door to the bookkeeping office relocated to the administration hall rather than the front office. This would limit access and the number of students that have access.

I informed the sponsors that they could have a printout of their account at any time upon request. Ms. Dean and Ms. Smith regularly asked for printouts of their accounts which were provided to them. As previously stated, I supplied Ms. Dean with a printout upon request when I delivered her the receipt books and fee sheets. Ms. Keifenheim would usually ask me for her balance at which time I provided it to her.

### Pep Squad Fees Collected but Not Deposited

The Pep Squad sponsor, Ms. Keifenheim, would host the camp and collect the money. She would immediately turn in the checks for deposit so we could immediately run them to ensure there not NSF's. She would hold the cash until she determined what she wanted to pay her choreographer. We had a discussion about contributing to the Cheer Run Through. It was very expensive and we were trying to solicit help from other organizations that were involved with football such as the Patriot Club, Drill Team, Pep Squad. Ms. Keifenheim had approved a contribution from her account. The exact words were "Sure. You do whatever you need to do. I'll never spend all that money. We are doing fine." These funds were then deposited into the Cheer Account to go toward the payment for the run through. I don't recall exact amounts at this point in time. I don't recall receiving funds directly from her. She is one of the sponsors that regularly placed money in the unlocked safe and told me about it later. I do know that the receipts written were placed in mail boxes. I'm not sure if or why she didn't receive her receipt.

### Cash Deposits in Ms. Stacey Rogers' Personal and "Mary Kay" Bank Accounts

As previously stated on Pages 6 and 7, I receive cash payments from a variety of sources. They are my husband, my daughter to assist with her children's expenses, my other daughter who rented a house from me, various network marketing business sales, reimbursements from friends and family for items in which I paid with my credit card, and from my personal savings account. I received an inheritance from my mother and father which went into my savings. I would, as the need arose, withdraw cash from the savings account and deposit it into my personal account.

The amount specified is a total of \$34,461 in my personal account. This is less than \$1,000 per month. I no longer had access to any finances of OPSB after August 2015. A review of my accounts post retirement through 2016 clearly shows that I have a consistent amount of cash deposits.<sup>6</sup> I would parenthetically note that my "Mary Kay" business account is just that - a Mary Kay business where I sold beauty products, socks, etc.

In conclusion, it has been noted in the investigation that WRMS had no standard for money handling procedures. Teachers and sponsors would leave money unattended and unsecured for me to find at future dates. Teachers, staff and students all had access to the money at any given time. I tried to discuss the procedures with the principal to secure better procedures and money management. He was not interested until the audit in March 2015 when practices were revealed to the OPSB. I have been and will always be willing to discuss these procedures or lack thereof.

I am available and can be reached through my attorney should you have any additional questions.

I am

Sincerely yours,

Lavalle B. Salomon

LBS/jcf

cc: Ms. Stacey L. Rogers

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<sup>6</sup> It would appear the same is not true of Ms. Dean's accounts from your report.

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March 10, 2017

Ms. Sandra Whitehead, CPA, CFE, CGMA  
Senior Investigative Adjuster  
Louisiana Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Re: Our File No. 17-124  
Our Client: Stacey Rogers

Dear Ms. Whitehead:

I am in receipt of and thank you for the copy of the 2<sup>ND</sup> draft of the report. It is appreciated.

At this point, I don't contemplate my client making any further reply to the report.

Should there be some question, let me know.

I am

Sincerely yours,

Lavalle B. Salomon

LBS/jcf

cc: Ms. Stacey Rogers