



Report Highlights

Ouachita Parish School Board

West Ridge Middle School • Student Activity Funds

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Why We Conducted This Audit

The internal audit department of the School Board discovered certain improprieties at the 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.

View the full report, including management's response, at www.la.la.gov.

What We Found

\$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.

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
Total			\$20,200	\$8,600	\$11,600

\$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.

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