



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 21, 2014

CITY OF MONROE

An employee of the City of Monroe allegedly misappropriated almost \$2,700 in Monroe Regional Airport parking lot receipts in December 2012, according to an audit report of the city for the year ending April 30, 2013 made public Monday by Legislative Auditor Daryl Purpera's office.

The audit, done for the state auditor by Luffey, Huffman, Ragsdale and Soignier, a Monroe certified public accounting firm, said that the missing \$2,690 in receipts covered a five-day period and "were not deposited into the bank. The employee prepared deposit slips, daily receipt reports and journal entries to record the receipts, but none of the funds were deposited and the deposit slips were not validated by the bank."

Auditors said the Monroe Police Department arrested the employee on charges of felony theft and malfeasance in office. The report said the case is ongoing and the district attorney's office is seeking full restitution of the parking lot funds taken.

The report pointed out that Monroe officials discovered the missing funds "in a timely manner through their normal controls."

The report also said Monroe had five capital projects funds involving street and airport projects with deficit fund balances totaling \$384,367 at the end of the 2013 fiscal year. The deficits will be cleared by future grants, according to the report.

In another finding, auditors said that employees of the B.J. Washington Boxing and Fitness Community Center apparently are not collecting fees for the facility's use.

"In fiscal 2013, boxing and fitness revenues at the center amounted to \$50, a decline of \$235 or 470 percent in comparison to the prior year," the report said. "We observed the center's sign-in sheets for all months of fiscal year 2013 and noted several instances where adults received membership privileges free of charge. For instance, one of the adults was not charged membership fees for six consecutive months" although he signed in on 61 days.

Auditors also found that the city of Monroe is owed \$16,800 in lease payments by a corporation that leased the Forsythe Park Municipal Golf Course. The lease was to run from May 1, 2006 through April 30, 2010.



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“However, only \$1,200 has been billed to the tenant since May 2010,” according to the report. “No rental payments have been received by the city since August 2012.”

The report also said that the lease contains terms for an extension beyond 2010 but “no such renewal was executed.”

At the recommendation of the accounting firm, city officials said in their response to the finding that it will initiate legal proceedings to collect the outstanding debt.

For more information, contact:

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On Twitter: Audit finds misappropriated funds, uncollected fees in Monroe.