



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## ST. LANDRY PARISH SCHOOL BOARD

A coach employed by the St. Landry Parish School Board took almost \$3,200 last year from a school activity fund but repaid the money in full by Sept. 25, 2014, according to an audit of the school board released Monday by Legislative Auditor Daryl Purpera.

The coach and the school involved were not named in the audit, performed by the Ville Platte accounting firm of Kolder, Champagne, Slaven and Co. The report said an internal audit by the school board indicated that \$3,179 was misappropriated by a coach. The school board did not terminate the coach "because cash is typically not handled by this employee," according to the report.

School board officials said in their response to the audit for the fiscal year ending June 30, 2014 that they will "monitor school activity funds more closely and discuss proper internal controls with school administrators." Any future financial transactions involving the coach, the response said, "will also involve the assistant coach or the athletic director."

The report contained six findings, four fewer than the 2012-2013 report. Four of the six findings in the latest audit were repeated from 2012-13.

One of the repeat findings said that the school board "made improper payments for excess insurance premiums for certain board members," a violation of the state constitution. "These amounts have been outstanding for several fiscal periods," the report said. "The uncleared receivable for these payments is \$361" as of June 30, 2014.

Some of the other findings said that the board:

- had bank deposits of \$589,918 not properly secured with pledged securities by the holding financial institution;
- did not conduct a physical inventory of fixed assets by the end of the fiscal year; and
- has not provided the proper oversight of the school activity accounts, which can provide "the opportunity for the misappropriation of cash and the funds designated for a particular club to be expended by another group."

**For more information, contact:**

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**On Twitter:** St. Landry Parish coach took almost \$3,200 from school activity fund.