



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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DESOTO PARISH SCHOOL BOARD

Mansfield High School in DeSoto Parish owed 17 vendors \$70,756, some invoices dating to 2010, and the school's bank account was overdrawn, according to an audit report for the fiscal year ending June 30, 2013 released Monday by Legislative Auditor Daryl Purpera's office.

The report, prepared by Allen, Green and Williamson, LLP, a certified public accounting firm in Monroe, said the DeSoto Parish School Board became aware of the old debts in early May 2013 and began an investigation. The report said there were also 20 instances of violations of board policy dealing with school activity funds, including coaches using fuel cards to "put gas in personal cars."

Auditors said that payments made by the school for fuel card expenses did not have proper supporting documentation and receipts were "missing for most of the purchases."

In its response to the audit report, the DeSoto Parish School Board said after consulting its external auditors and attorney it paid the "outstanding bills owed to 42 vendors" and placed money in the Mansfield High School Activities Fund account, all totaling more than \$136,000 "so the school could return to some kind of normalcy."

The board's response said that the school bookkeeper "was removed from her position" and reports were sent to the DeSoto Parish District Attorney's office and the Louisiana Legislative Auditor.

The board said in its response its business office will audit parish public schools every two years now, instead of every three years as had been the practice.

Another finding in the report said that employees of the school board's facilities and operations department, who use fuel cards to purchase gas for lawn equipment and school vehicles, did not require staff to submit fuel purchase receipts or vehicle odometer readings, necessary to verify that vehicles did not exceed the daily mileage allowance. The board's purchase manual states that the purchases of fuel have to be supported by invoices and approved.

"The facilities and operations department does not have established procedures for review" of fuel statements and does not require its employees to submit receipts, the report said.

DeSoto School Board officials said they have taken steps to better monitor the use of the fuel cards.



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The report also reiterated some of the allegations against former DeSoto Parish School Superintendent Walter Lee, who is also a member of the state Board of Elementary and Secondary Education. An investigative audit by the state auditor's office played a key role in Lee being indicted by a DeSoto Parish grand jury on two counts of felony theft, one count of malfeasance in office and one count of public contract fraud.

The school board audit report said that two travel expense reimbursements for the 2012-13 fiscal year that were charged to a board-issued credit card totaling \$3,972.35 lacked proper documentation.

The report also said Lee had a DeSoto Parish School Board-issued fuel card which he used between July and October 2012. In that time, auditors said, he allegedly charged \$1,625.99 to it but "no expense vouchers were attached to the payments."

In early 2012, Lee allegedly submitted a change in his salary which included "a sizeable increase" which may have exceeded the terms of his employment contract, the report said.

School officials said in their response they have better controls in place now to review the expenses and approve the salaries of superintendents.

For more information, contact:

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On Twitter: Issues found at Mansfield High School.