



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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CONCORDIA PARISH RECREATION DISTRICT NO. 3

More than \$6,500 was taken electronically from the operating account of the Vidalia-based Concordia Parish Recreation District No. 3 during 2012 and 2013, according to an audit report released Monday by Legislative Auditor Daryl Purpera.

The report, done for the state auditor by the certified public accounting firm of Silas Simmons LLP of Natchez, Miss., said that 14 electronic transactions reduced the district's operating bank account by \$5,384 by the end of 2012 "to pay expenses to a nationally-operated electronic store. It has not been discovered what the transactions were for or who was responsible."

The report also said four additional transactions took place in March and April of 2013 totaling \$1,181. The report said that the purpose of those transactions "could not be explained and this may be a misappropriation of funds."

Auditors said the taking of the almost \$5,400 is believed to have been done "by someone out of the district." The report did not say who may have been involved in the four other transactions totaling almost \$1,200. Authorities have been notified, according to the report.

"The district did not reconcile its bank account on a monthly basis and did not know that these transactions had taken place until approximately six months after the event," the report said.

District officials responded that they have hired a new secretary to perform all accounting functions, and the secretary will present financial statements to the board at each meeting. The response to the audit report said that bank accounts will be reconciled monthly and "other internal controls will be put in place" and electronic transfers will not be allowed, according to the response to the audit.

The report also cited the district for not having sufficient staff to perform separate duties. "One person has complete control over receipts and disbursements because she is the only person employed," the report said. It also cited the district for filing its 2012 audit at the end of 2013, six months after the June 30, 2013, deadline.

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On Twitter: More than \$6,500 taken electronically from Concordia Rec District 3 during 2012 and 2013.