



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## AVOYELLES PARISH SCHOOL BOARD

Two cafeteria workers employed by the Avoyelles Parish School Board falsified the hours they worked, which improperly increased their pay and benefits by \$4,541 during the fiscal year that ended June 30, 2013, according to an audit report made public Monday by Legislative Auditor Daryl Purpera.

The two worked at the same school cafeteria. The report made public by the state auditor said one was a cafeteria manager, the other a cafeteria worker. It said the workers “allegedly falsified their hours, resulting in overpaid wages and related benefits to both employees.”

One allegedly was overpaid \$3,937 and the other \$604, but the report did not say which employee got which amount.

The worker who took the larger sum has pleaded guilty and was sentenced to a three-year suspended prison sentence and five years’ probation. The worker was also ordered to pay full restitution and court costs, to be paid monthly.

The report said the case of the employee who allegedly misappropriated the \$604 “is still in process and the district attorney is seeking full restitution.” That employee suffered an injury at work and is now receiving workers’ compensation benefits, according to auditors.

The report detailed three other findings, including one that the school board had \$550,000 in public money “unsecured and uninsured” on June 30, 2013, the end of the last fiscal year. Any public money deposited over the \$250,000 FDIC-insured limit at a financial institution must be backed by the pledged securities of the institution to avoid risking the loss of public money.

The report also said the Avoyelles Parish School Board should:

- See to it that fund-raising events are held according to board policies and state law. “During the audit several instances were noted where fundraisers were not properly approved or accounted for,” according to auditors. “Also, monies collected for various fundraisers and school events were not being receipted properly and deposited timely.” It pointed out that in the past few years the school board has sustained misappropriation of money from school activity funds, and in each case board policies on fundraising and depositing money were not followed.



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- School employees were allowed to “overspend their lunch accounts” and charge their meals instead of paying for them each time. The report says that amounts to “an advancement of funds” which is prohibited by state law, board policy and the guidelines for the federal child nutrition feeding program.

**For more information, contact:**

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**On Twitter:** Two Avoyelles parish cafeteria workers improperly increased their pay, benefits.