



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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JAMES M. SINGLETON CHARTER MIDDLE SCHOOL

Officials of the James M. Singleton Charter Middle School in New Orleans failed to enroll 27 school employees in the Teachers Retirement System of Louisiana between January 2009 and August 2012, and did not remit the proper amount of retirement contributions to the system, according to a report released Monday by Legislative Auditor Daryl Purpera.

The investigative audit said that if the employees had been properly enrolled in the retirement system, the school “would have been required to remit retirement contributions totaling \$686,081 to TRSL. Instead, these employees were either improperly enrolled in a non-state retirement program or not enrolled in a retirement program at all.”

Singleton’s share was figured to be \$484,684 and the employees’ share was calculated to be \$201,397.

The audit, which has been referred to the Orleans Parish District Attorney’s Office, said when the retirement system began a review of the contributions and salary data in 2011, the school submitted altered reports to TRSL auditors.

“Our comparison of the original payroll reports to the payroll reports submitted to TRSL indicate that school employees who should have been enrolled in TRSL, but were not, had either been removed from the report and/or replaced with other staff members,” the state auditor said.

Singleton Middle is an independent public school operated by the Dryades Young Men’s Christian Association in New Orleans under a charter approved by the state Board of Elementary and Secondary Education for 2006 through 2014. Its charter states that eligible employees are to be members of the state retirement system.

The YMCA’s personnel policy was to enroll certified teaching staff in the state teachers’ retirement program; all other fulltime employees were enrolled in the YMCA retirement program after two years of employment.

The 27 Singleton employees – mainly administrative staff or paraprofessionals such as teachers’ aides – were either “improperly enrolled in the Dryades YMCA retirement fund or were not enrolled in any retirement plan,” according to the report. “Of these 27 employees, 11 did not meet Dryades’ two-year employment requirement and were not enrolled in any retirement system, and 16 met the requirement and were enrolled improperly in the YMCA retirement fund.



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“It should be noted that state /public funds were used by Singleton to pay contributions to the YMCA fund.”

Rhennette Tobias, the former audit liaison for the school, said she submitted the altered payroll records at the direction of Chief Financial Officer Catrina Reed, but the report said Reed denied the allegation and told Tobias that TRSL only needed the records of individuals who were required to participate in the teachers’ retirement system.

“Because Singleton management provided TRSL with inaccurate payroll information,” the report said, the teachers’ retirement system was not able to conduct its audit to determine retirement eligibility for school employees or if the school had been paying the proper amount of retirement contributions based on eligible wages. “By failing to enroll and remit contributions to TRSL for certain employees and providing inaccurate information to TRSL, Singleton management may have violated its charter agreement and state law,” according to the state auditor.

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