



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## CLAIBORNE PARISH SCHOOL BOARD

Concession receipts at Homer High School in Claiborne Parish came up about \$2,300 short, but a former employee has paid the money back, according to an audit report of the parish school board for the 2013 fiscal year, released Monday by Legislative Auditor Daryl Purpera's office.

The report, prepared by the accounting firm of Allen, Green and Williamson, LLP of Monroe, did not name the employee. It said the school board business office investigated the money shortage "and demanded restitution from an employee which was received." The employee has resigned.

Auditors said the school board's business office notified the state auditor and the local district attorney about the incident.

The report also said that some Claiborne Parish public schools are not complying fully with school board policy on the handling of school activity funds.

For example, at Homer Elementary and Homer Junior High, the report said, there were "numerous instances noted where checks had no supporting documentation or the documentation did not include approval by the principal." At the junior high, auditors said, there were problems with cash receipts including supporting documentation, "to determine if the amount deposited was correct," and office receipts were not written for cash or checks received.

The report said at Haynesville Elementary School there were also instances where checks that required two signatures had only one.

In response to the audit, school board officials said they will continue internal auditing of parish school activity funds on a rotating basis and areas of concern will be "addressed by in-house training sessions with school principals and secretaries."

**For more information, contact:**

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**On Twitter:** Claiborne Parish school's concession receipts fall short; former employee has paid money back.