



DARYL G. PURPERA,
CPA, CFE

Report Highlights

Monroe City School Board

Carroll High School Student Activity Fund

Audit Control # 50170026

Investigative Audit Services • November 2018

Why We Conducted This Audit

The Monroe City School Board (MSCB) Chief Financial Officer discovered some discrepancies in the cash amounts collected and deposited to the Student Activity Fund at Carroll High School. The School Board passed a resolution requesting the Legislative Auditor's Office to investigate the student activity fund at Carroll High School.

What We Found

Missing Student Activity Funds

Carroll High School (CHS) records show \$43,799 in cash was collected but not deposited into CHS' bank account from July 1, 2014 to June 30, 2017. Former CHS bookkeeper Marilyn Wimbish receipted the cash and posted the transactions to CHS' accounting records. However, CHS' bank account records do not reflect deposit of the \$43,799 of cash. Ms. Wimbish told us she was responsible for the cash but did not take the missing funds. Since Ms. Wimbish had custody of the missing cash and was unable to explain its whereabouts, she may have violated state law.

View the full report, including management's response, at www.la.gov.