## **Report Highlights**



# **Evangeline Parish Sheriff's Office**

DARYL G. PURPERA, CPA, CFE

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### Why We Conducted This Audit

Our audit of the Evangeline Parish Sheriff's Office (EPSO) began after the Louisiana State Police (LSP) notified us that EPSO's Chief Civil Deputy Rebecca Devillier had been arrested for issuing herself unauthorized checks from EPSO bank accounts. The LSP requested that our office investigate any additional transactions that Ms. Devillier processed during her employment with EPSO.

### What We Found

#### Former Chief Civil Deputy Diverted Public Funds for Personal Use

Rebecca Devillier, former chief civil deputy for EPSO, diverted EPSO funds totaling at least \$108,976 to herself and possibly to other EPSO employees for personal use from August 17, 2011, to September 30, 2014. Ms. Devillier issued unauthorized checks using Sheriff Eddie Soileau's signature stamp, failed to deposit cash collections, and falsified and destroyed accounting records to conceal her actions. By diverting EPSO funds for personal use and falsifying and destroying accounting records, Ms. Devillier may have violated state law.

#### Former Chief Civil Deputy Made Unauthorized Credit Card Purchases

EPSO records indicate that Ms. Devillier used the EPSO credit card to make unauthorized purchases totaling \$6,005 from November 22, 2013, to September 10, 2014. By using the EPSO credit card to make unauthorized purchases, Ms. Devillier may have violated state law.