



DARYL G. PURPERA,
CPA, CFE

Report Highlights

Ouachita Parish Sheriff's Office

Audit Control # 50120002
Compliance Audit Services • September 2012

Why We Conducted This Audit

The District Attorney for the Fourth Judicial District requested our assistance in the investigation of a possible misappropriation of fine collections at the Ouachita Parish Sheriff's Office (OPSO). The possible misappropriation was identified after an employee, Lakeisha Norris, who worked in the Tax Office was transferred to another work station (at the Ouachita Correctional Center) and receipts for fine, fees, and court costs collections found at her previous work station (at Tax Office) appeared to have been altered.

What We Found

Cash Collections Not Deposited

Records of the OPSO and Louisiana Department of Public Safety indicate that from June 23, 2010, through October 28, 2011, former OPSO employee, Lakeisha Norris, failed to deposit cash collections of fines, fees, and court costs payments totaling at least \$50,387 into the OPSO bank account. These cash collections represent amounts owed by offenders, but they were falsely recorded as credits for time served in jail rather than being properly recorded as credits for cash collected from offenders. This scheme allowed cash to be removed from the daily collections without detection.

Based on the manner in which Ms. Norris was falsely recording credits, she may have failed to deposit an additional \$21,075 into the OPSO bank account. Therefore, total cash collections not deposited by Ms. Norris may be as high as \$71,462 (\$50,387 + \$21,075). Our audit disclosed that Ms. Norris established a personal bank account in June 2010, in which multiple large cash deposits were made through October 2011 totaling \$71,226. By failing to deposit all cash collections into the OPSO bank account, Ms. Norris may have violated state law.

Total cash collections not deposited by Lakeisha Norris may be as high as \$71,462 (\$50,387 + \$21,075). By failing to deposit all cash collections into the OPSO bank account, Ms. Norris may have violated state law.