



Report Highlights

West Baton Rouge Parish Sheriff

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Audit Control # 50220026
Investigative Audit Services • February 2023

Why We Conducted This Audit

We initiated this audit after receiving a misappropriation notice from the Sheriff.

What We Found

Traffic Ticket Revenue Not Deposited

The West Baton Rouge Sheriff's Office (WBRSO) received \$158,852 more in traffic ticket revenue than what was deposited from July 1, 2018 to July 31, 2022. The employee primarily responsible for traffic tickets, Mandy Miller, said she took cash collected for traffic tickets for her personal use. WBRSO accounting records show that Ms. Miller recorded false transactions to conceal the cash she took. By taking WBRSO funds, using them for her personal benefit, and recording false transactions to the WBRSO accounting records, Ms. Miller may have violated state and federal law.

Fiduciary Funds Collected But Not Deposited and Improper Checks Issued to WBRSO Employee

The WBRSO received \$6,996 more in fiduciary funds than was deposited from January 1, 2022 to August 2, 2022. In addition, bank records show two checks totaling \$1,680 from one of the fiduciary bank accounts were paid to a WBRSO employee, Aimee Riviere, but the accounting records were altered to show a different payee after the checks were negotiated. Ms. Riviere is the employee primarily responsible for accounting for fiduciary funds. According to the WBRSO Chief Civil Deputy, Ms. Riviere told him she took cash from some deposits. By taking funds intended for the WBRSO fiduciary accounts, using them for her personal benefit, and improperly altering transactions in the accounting records, Ms. Riviere may have violated state and federal law.

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