



MICHAEL J. "MIKE"
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Report Highlights

Oakdale Recreation District No. 1

Audit Control # 50210040
Investigative Audit Services • April 2022

Why We Conducted This Audit

We initiated this audit after discovering improper transactions at the City of Oakdale Recreation District No. 1 (District) and learning that the city's former clerk was the District's bookkeeper.

What We Found

Former Bookkeeper Used District Funds to Pay Two Personal Credit Card Accounts

District funds were used to make 93 payments, totaling \$86,889, to two personal credit card accounts of the former bookkeeper, Melissa "Lisa" Schaefer, from January 11, 2012 to February 6, 2018. The District does not have any documentation to show Ms. Schaefer was entitled to receive the benefit of the payments or that the purchases were made to benefit the District. By using District funds she was not entitled to, Ms. Schaefer may have violated state law.

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