MONROE CITY SCHOOL BOARD - NEVILLE HIGH SCHOOL STUDENT ACTIVITY FUND

INVESTIGATIVE AUDIT SERVICES

Issued November 12, 2025

LOUISIANA LEGISLATIVE AUDITOR

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LOUISIANA LEGISLATIVE AUDITOR

MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

November 12, 2025

SUPERINTENDENT SAM MOORE
AND MEMBERS OF THE MONROE CITY SCHOOL BOARD
Monroe, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received. The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents.

The accompanying report presents our findings and recommendations as well as management's response. This is a public report. Copies of this report were delivered to the District Attorney for the 4th Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

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TABLE OF CONTENTS

EXECUTIVE SUMMARY

Athletic Department Revenue Diverted to Former School Bookkeeper's Bank Account

Neville High School (NHS) records indicate revenues collected at football games declined from $107,284 in 2021 to $42,911 in 2022 and $52,768 in 2023. The personal bank statements of the secretary and bookkeeper for the Athletic Department at NHS, Ms. Joy Carlson, show 255 cash deposits totaling $281,561 from June 2018 to her resignation in July 2024. By taking sporting event proceeds and depositing them into her personal account and using them for personal use, Ms. Carlson may have violated state law.

Checks Issued to Ms. Carlson and Cash

Three checks totaling $9,000 for startup money were negotiated by Ms. Carlson and converted to cash. On the same days these checks were issued and cashed, Ms. Carlson's bank records show cash deposits for the same amounts. By taking student activity funds for personal use, Ms. Carlson may have violated state law.

Football Pavilion Admission Proceeds Not Deposited into School Account

The NHS football stadium has a pavilion in the south endzone that was constructed by a local contractor and donated to NHS. The seats in the pavilion were auctioned off by the Tiger Gridiron booster club for football games. The booster club retained the proceeds and used them to feed the football team, but did not have a written agreement with NHS to do so. By not depositing proceeds from sporting events into the NHS bank account, NHS may have violated the state constitution.

BACKGROUND AND METHODOLOGY

Louisiana school boards are authorized by Louisiana Revised Statute (La. R.S.) 17:81(C) to establish policies and regulations for their own governance consistent with law and the regulations of the Louisiana Board of Elementary and Secondary Education. The Monroe City School Board (MCSB) is operated under the authority of the City of Monroe Charter of 1900, as amended by the Mayor-Council Home Rule Charter for the City of Monroe, adopted in August 1979. MCSB is comprised of seven members who are elected for terms of four years. The School Board operates 19 schools and two support facilities with a total enrollment of about 8,075 students.

We initiated this audit in response to a resolution from the MCSB requesting the LLA to conduct an investigative audit of Neville High School funds. The procedures performed during this audit included:

(1) interviewing MCSB employees and others, as appropriate;

(2) examining selected MCSB documents and records;

(3) gathering and examining third parties' documents and records; and

(4) reviewing applicable state and federal laws and regulations.

FINDINGS AND RECOMMENDATIONS

Athletic Department Revenue Diverted to Former School Bookkeeper's Bank Account

Neville High School (NHS) records indicate revenues collected at football games declined from $107,284 in 2021 to $42,911 in 2022 and $52,768 in 2023. The personal bank statements of the secretary and bookkeeper for the Athletic Department at NHS, Ms. Joy Carlson, show 255 cash deposits totaling $281,561 from June 2018 to her resignation in July 2024. By taking sporting event proceeds and depositing them into her personal account and using them for personal use, Ms. Carlson may have violated state law.[1,2,3]

NHS[A] is a ninth- through twelfth-grade public school in Monroe, Louisiana that is operated by the Monroe City School Board (MCSB). NHS has several student organizations and athletic teams. State law[4] requires each school principal to maintain a school fund[B] in a single bank account with separate ledgers for clubs, organizations, and athletic teams. However, NHS records show there were two school-based bank accounts (General Fund[C] and Athletic Fund) at NHS until April 2024[D], which may violate state law.[4]

Ms. Joy Carlson was the bookkeeper at NHS from August 2010 to July 2024.[E] Her duties as the bookkeeper included receiving and counting monies, issuing checks, making deposits, and entering transactions for each athletic team to the NHS accounting records.

State law[5] requires the student activity funds bank account be reconciled monthly and signed by the principal. In addition, the principal and another member of the administrative staff are required to review the student activity funds annually. The MCSB's auditor reported a finding in its annual financial statements for the last four fiscal years[F] regarding inadequate recordkeeping and management of student activity funds.

Football Revenue

Tickets are presold at the NHS office during game week and during the game at four locations at the stadium. Tickets ranged from $7 to $10 from 2018 to 2024.

[A] NHS is a member of the Louisiana High School Athletic Association (LHSAA).
[B] A school fund is a fiduciary fund and not public funds.
[C] The school-based General Fund account was used for student club receipts and expenses.
[D] NHS combined the two bank accounts into one bank account in April 2024.
[E] Ms. Carlson worked at the main office from April 10, 2017 to June 30, 2018, processing payroll.
[F] The four fiscal years were the years ended June 30, 2021; June 30, 2022; June 30, 2023; and June 30, 2024.

NHS hosted 78 regular season and playoff football games from 2018 through 2024. Prior to each football game, Ms. Carlson obtained startup money from the bank. She generally issued a check to herself or to "cash" between $600 and $20,720, cashed that check, then distributed the cash to the workers[G] who sold tickets at the games and who worked in the concession stands so they could make change. Checks for startup money reduced to between $300 and $7,950 per check after Ms. Carlson resigned in July 2024.

Ms. Carlson did not keep records of the startup money she provided to the concession stands, ticket booths, or gates. However, she did make separate deposits illustrating the return of the startup money. We found four instances where she received a total of $10,300 for startup money when there was no separate deposit to return the startup money to the school's bank account between November 2022 and September 2023.

After a game, either the vice principal or principal picked up the money from the ticket booths, gates, and concession stands and stored it in a vault at the school until it could be counted. Multiple people had access to the vault, including the principal, vice principal, and Ms. Carlson.

The ticket booths, gates, and concession stands did not keep records to show how many tickets or concessions were sold. In addition, no records were maintained demonstrating how much money was received from each gate, ticket booth, or concession stand.

Ms. Carlson told us she typically counted the money, prepared the deposit, and brought the deposit to the bank on the Monday or Tuesday following the game; however, if she was busy with other duties, this process was delayed. The bank and accounting records show the deposits were completed between three and 53 days after the game was played.

For example, an October 6, 2023 check from the NHS Athletic Fund bank account payable to Ms. Carlson for $17,500 of startup money was negotiated on October 6, 2023. This startup money was deposited back to the NHS account 27 days later on November 2, 2023.

Deposit Delays

NHS records show deposits for games were also delayed. Two examples of how deposits were made are listed below:

- A $16,600 check from the NHS Athletic Fund account was issued to Ms. Carlson for startup money on September 22, 2023. The check was authorized by the principal and vice principal. Three days later, $16,600 of startup funds was deposited into the NHS Athletic Fund

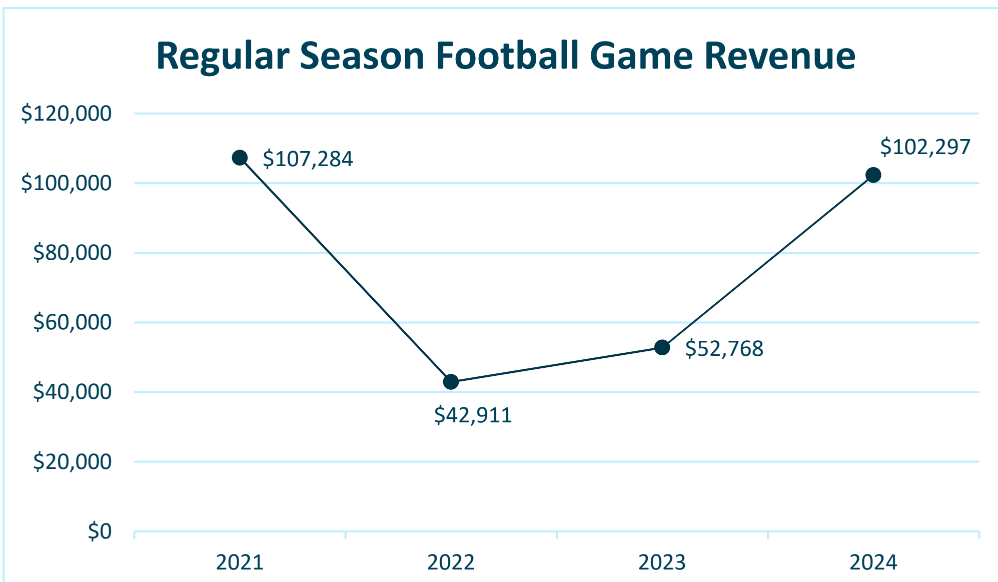
[G] The bookkeeper told us that NHS employees and volunteer retirees sold tickets at the gate and ticket booths, and the basketball coaches and players sold concessions.

account on September 25, 2023. The $945.70 collected for concession stand sales was deposited for this game on October 19, 2023. There were no cash deposits[H] for tickets sales for this game.

- Two checks for $17,500 and $700, respectively, were issued to Ms. Carlson for startup money on September 29, 2023. These checks were signed by the principal and vice principal. Twenty days later, $17,500 was deposited to the NHS Athletic account on October 19, 2023. On November 2, 2023, 14 days after that, $12,703 was deposited for the concession and ticket money from the September 29, 2023 football game.

Regular Season Football Revenue

In 2021, the home regular season football game annual deposits totaled $107,284. In 2022 and 2023 the home regular season football game deposits dipped to $42,911 and $52,768, respectively. In 2024, the first full football season after Ms. Carlson resigned, the deposits for regular season home football games increased to $102,297. These numbers are illustrated in the chart below:



Playoff games

Rule 14.15.3 of the LHSAA handbook requires that gross ticket receipts from playoff football games, including pre-game sales, be divided equally between the two teams after 10% of gross ticket receipts, including pre-game sales, is paid to the LHSAA. LHSAA requires the home team of the playoff football game to submit financial reports with payment.

[H] The NHS records show four deposits totaling $228 for this game from electronic payments for presale tickets.

The financial reports submitted to the LHSAA for 13 NHS football playoff games from 2018 to 2023 indicate gross receipts collected by NHS were $162,079, an average of $12,468 per playoff game. NHS bank records show $146,139 was deposited to the NHS Athletic Fund bank account for NHS football playoff games, $15,940 less than reported gross receipts on the LHSAA financial reports.

Ms. Carlson signed six of the 13 LHSAA Football Playoff Financial Reports and was responsible for counting the game collections, preparing the deposits, bringing the deposits to the bank, and recording the deposit to the accounting records. The six financial reports signed by Ms. Carlson accounted for $14,415 of the $15,940 shortage. During this period[I], there were 16 cash deposits to Ms. Carlson's personal bank account totaling $30,380.

Baseball

The NHS baseball team hosted 78 games from February 2021 to April 2024. According to the NHS baseball coach, volunteers sold tickets at the games, and he collected the admission money after every game. He submitted the money to Ms. Carlson for deposit immediately after the game or locked it in the vault in the main office until she was available. The volunteers who sold tickets did not keep records of how many tickets they sold or the amount of cash they collected. Beginning in 2024, the principal or vice principal collected the admission fee at the gates before and during games, and brought the money back to the school and placed it in the vault until it could be deposited.

NHS's accounting records show $63,768 was deposited for home baseball games:

(1) 15 deposits totaling $14,965 for the 2021 baseball season.

(2) 19 deposits totaling $14,629 for the 2022 baseball season.

(3) 5 deposits totaling $19,307 for the 2023 season.

(4) 16 deposits totaling $14,867 for the 2024 season.

During this period,[J] Ms. Carlson made 42 cash deposits totaling $42,509 to her personal account.

A May 16, 2023, deposit totaling $6,102.29 included $5,145 in baseball proceeds from a series of NHS baseball playoff games from April 28, 2023 to April 29, 2023. The baseball admission fees at the gate were cash.

The LHSAA requires the home team to divide the revenue from gross ticket receipts equally between the home and away team for playoff games. On May 16,

[I] November 9, 2018 to November 27, 2018 and November 25, 2019 to December 16, 2019.
[J] Ms. Carlson's 42 cash deposits were between February and May from 2021 to 2024.

2023, NHS issued a check to Haughton High School (HHS) for$2,572.50, one-half of the ticket receipts, for the playoff series from April 28 to April 29, 2023.

Since the $2,572.50 check to HHS should have represented half of the playoff series admissions, NHS should have deposited $5,145 to the bank account for the baseball team. However, the May 16, 2023 deposit was $6,102.29 and consisted of $95 cash and $6,007.29 in checks. In addition, the checks were for football parking passes, graduation seats, soccer gear, and basketball camp fees.

The NHS accounting records show the entire $5,145 was credited to the baseball team's account even though the checks deposited were not for the baseball team. There was a cash deposit to Ms. Carlson's personal bank account totaling $2,200 on May 16, 2023, the same day as the deposit for the baseball team.

Ms. Carlson's Personal Bank Records

Ms. Carlson's bank records show 255 cash deposits totaling $281,561 to her personal bank account from June 2018 to July 2024. Ms. Carlson resigned her position at NHS in July 2024. Her bank records show two cash deposits in the next 12 months, totaling $760.75 from July 2024 to June 2025, which is significantly less than the previous six years she was employed at NHS, where she had access to cash.

Ms. Carlson told us her mother gave her cash, and she is working to move her to Monroe from Ohio. We called Ms. Carlson's mother, but her phone number was disconnected.

Ms. Carlson further explained that some of the cash deposits came from parents of a soccer league[K] paying her for soccer expenses. Her bank records show $15,117 of expenses for soccer and travel-related expenses from August 2018 to July 2024.

Ms. Carlson's bank records also show that 87 of the 255 cash deposits occurred when her bank balance was $500 or less:

- Thirty of the cash deposits were made when the account balance was negative.
- Fourteen of the cash deposits were made when her bank balance was between zero and $99.99.
- Forty-three of the cash deposits were made when her bank balance was between $100 and $500.

[K] Ms. Carlson's child played travel soccer.

For example, following a July 12, 2023 $5,000 cash deposit into Ms. Carlson's bank account, she made two payments on her home mortgage totaling $4,736.80.

Since the deposits to NHS athletic team accounts increased after Ms. Carlson's employment ended and cash deposits to her personal bank account decreased during the same time period, it appears the NHS athletic game receipts were the source of the cash deposited into her personal bank account. By depositing NHS athletic game receipts into her personal account and using them for personal use, Ms. Carlson may have violated state law.[1,2,3]

Checks Issued to Ms. Carlson and Cash

Three checks totaling $9,000 for startup money were negotiated by Ms. Carlson and converted to cash. On the same days these checks were issued and cashed, Ms. Carlson's bank records show cash deposits for the same amounts. By taking student activity funds for personal use, Ms. Carlson may have violated state law.[1,2,3]

Ms. Carlson told us she was responsible for preparing checks to pay for NHS expenses. To start the process, a faculty member that was a club sponsor or an athletic coach requested a check from Ms. Carlson. She said that she did not always confirm that each club or athletic team had funds in their account to cover the expense before she prepared a check and updated the accounting records. In addition, she told us NHS had purchase orders but did not always use them.

The principal, vice principal, and Ms. Carlson were authorized check signers, and two signatures were required on each check. However, Ms. Carlson had custody of a signature stamp for the NHS Principal. Some of the more notable checks are listed below:

- A $5,000 check payable to Ms. Carlson was issued in July 2023 and was authorized by the vice principal and what appears to be the principal's signature stamp. The memo line on the check and the accounting records indicated the check was for startup money. The former principal did not know why she would need startup money in July since there were no events during the summer break. Ms. Carlson told us the $5,000 from the school account was for startup money for the Tiger Cards sold by the football team. However, in the five previous years, there were no school checks for startup money to sell Tiger Cards. The current bookkeeper told us they do not get startup money for Tiger Cards. As mentioned in the first finding, startup money was usually deposited back to the school account separately from the event proceeds; however, this $5,000 was not deposited back into the school account. The check was endorsed by Ms. Carlson and cashed at 9:50 a.m. on July 12, 2023. Eleven minutes later, a $5,000 cash deposit was made to Ms. Carlson's bank account at 10:01

a.m. Ms. Carlson said she may have received the money from her mother.

- A $3,000 check dated August 2, 2023, payable to Ms. Carlson from the NHS Athletic Fund account, was endorsed by Ms. Carlson and cashed at 2:58 p.m. Seven minutes later, at 3:05 p.m., $3,000 in cash was deposited into her personal checking account. She claimed she may have received the cash from individuals who attended her daughter's baby shower. The memo on the $3,000 check and the accounting records indicate that the check was for startup money. This check was signed by the principal and the vice principal. The principal told us that his signature looked like his signature stamp, and, therefore, he did not personally sign the check. Ms. Carlson stated that the $3,000 check was for startup money for the annual football auction. However, two additional checks payable to Ms. Carlson totaling $6,700 for auction startup money were issued 16 days later on August 18, 2023, and negotiated. The $6,700 startup money was deposited back to the school account on September 18, 2023.

- A check payable to "cash" for $1,000 was issued on October 30, 2020, from the NHS Athletic Fund account. This check was authorized by Ms. Carlson and the principal. The memo on the check and the accounting records show this check was for startup money. Ms. Carlson endorsed the check, and on the same day, $1,000 in cash was deposited into Ms. Carlson's personal bank account.

In addition, we noted a check for $1,500 dated July 10, 2023, payable to Ms. Carlson's husband, was deposited to their personal account on the same day. Ms. Carlson stated that he received the check since he helped coach soccer and did some other work at NHS. She did not think he submitted invoices for the work. A purchase order for Ms. Carlson's husband dated July 10, 2023, indicated the $1,500 was for a "coaching stipend." No other coaches received a coaching stipend of $1,500. In addition, the purchase order did not include an approvers' signature.

Since the checks do not appear to be legitimate expenses and were deposited into her personal account, Ms. Carlson may have violated state law.[1,2,3]

Football Pavilion Admission Proceeds Not Deposited into School Account

The NHS football stadium has a pavilion in the south endzone that was constructed by a local contractor and donated to NHS. The seats in the pavilion were auctioned off by the Tiger Gridiron booster club for football games. The booster club retained the proceeds and used them to feed the football team, but did not have a written agreement with NHS to do so. By not depositing proceeds from sporting events into the NHS bank account, NHS may have violated the state constitution.[6]

A local contractor told us he built and donated a pavilion at the south endzone of the NHS football stadium in 2016. However; the MCSB minutes do not show any discussions of authorization to construct a pavilion on NHS property or the acceptance of the donation. Further, the MCSB has no records of the act of donation. The former principal told us the pavilion was built after the construction of the new fieldhouse to clean up that end of the stadium.

The football coach told us the NHS booster club sells seating in the pavilion through an auction, and the booster club keeps the proceeds. The booster club is a non-profit corporation formed in 2024 to support the NHS football team. In addition, he said the booster club uses the proceeds to purchase meals for the football players throughout the season.

Since the pavilion is located on the NHS campus and there is no written agreement that authorizes the booster club to use the funds, the proceeds from the sale of tables and seats in the pavilion should likely be deposited into NHS' student activity fund. However, these funds appear to be deposited into the booster club, which may violate the state constitution.[6]

Recommendations:

We recommend the MCSB consult with legal counsel to determine the appropriate actions to take, including the recovery of the student activity funds. In addition, the MCSB should:

(1) Implement policies and procedures to ensure that every dollar received at sporting/school events is properly documented and deposited to school accounts;

(2) Stop collecting cash and implement an electronic payment system;

(3) Ensure all funds collected are deposited into a school account in a timely manner;

(4) Ensure segregation of duties when handling school funds;

(5) Prohibit the use of signature stamps by any MCSB employee;

(6) Ensure all construction or remodeling projects are properly vetted and approved by the MCSB;

(7) Obtain a proper act of donation from the local contractor for the pavilion and school board approval of the donation;

(8) Ensure the school has a written agreement with the booster club if the relationship is to continue; and

(9) Ensure all payments to employees for salaries and stipends are approved and are processed through the MCSB payroll system.

LEGAL PROVISIONS

[1] **Louisiana Revised Statute (La. R.S.) 14:67 (A)** states, "Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations. An intent to deprive the other permanently of whatever may be the subject of the misappropriation or taking is essential."

[2] **La. R.S. 42:1461 (A)** states, "Officials, whether elected or appointed and whether compensated or not, and employees of any "public entity", which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government or of any parish, municipality, school board or district, court of limited jurisdiction, or other political subdivision or district, or the office of any sheriff, district attorney, coroner, or clerk of court, by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed."

[3] **La. R.S. 14:134 (A)** states, "Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; or (2) Intentionally perform any such duty in an unlawful manner; or (3) Knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner; or (4) Willfully and knowingly subject any person to the deprivation of any right, privilege, or immunity secured or protected by the United States Constitution and laws, if serious bodily injury or death results."

[4] **La. R.S. 17:414.3 (B)(1)** states, "The monies in the school fund shall be deposited in a single bank account, preferably interest-bearing, on which checks may be drawn. The bank shall be selected in the manner required by the policy or direction of the school board or, if there is no policy or direction, at the discretion of the principal."

[5] **La. R.S. 17:414.3 (B)(6)** states, "The records of the school fund shall be reconciled monthly with the school fund account statement of the bank regarding activity in the school fund account. Bank statements shall be signed by the principal, once reconciled with the records, and retained with the school fund record. The school fund records shall be reviewed annually by the principal and one other member of his administrative staff. Such review shall be reflected in the record by the signature of both reviewers."

[6] **Louisiana Constitution Article VII, Section 14(A)** provides, in part, "Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private."

APPENDIX A

Management’s Response

MONROE
CITY SCHOOLS

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Via Email to: responses@lla.la.gov
& Via First Class Mail
Hon. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, Louisiana. 70804-9397

Re: Response to Preliminary Investigative Audit Report of October 23, 2025
Monroe City School District

Dear Mr. Waguespack:

On behalf of the Monroe City School District, we thank you and your investigative staff for meeting with representatives of the School District on October 23, 2025, in Monroe. During that meeting, your staff shared the results of a Preliminary Investigative Audit Report and nine (9) recommendations. Your investigation, the resulting preliminary report, and recommendations were provided in response to a request from the School Board made by formal resolution adopted on April 16, 2025 to investigate the handling of school funds at certain schools. The request for an investigation was prompted by disturbing irregularities observed by the District's financial auditor and Business Office. The covert and otherwise extreme nature of the irregularities required investigative expertise beyond the School District's forensic capabilities.

The School Board appreciates this opportunity to respond to your Preliminary Audit Report and Recommendations.

We fully concur with the findings of the investigative audit report, all of which correlate with our observations. Your findings reveal that the circumstances were more extreme than what we observed and, in some instances, describe what appear to be long-term criminal conduct.

Accounting for school funds generated by the football program at the District's largest high school has been problematic. Your investigative audit report confirms our worst suspicion about the handling of the school's football program funds.
In addition, we now have confirmation that certain baseball program funds at the same school, following their delivery by the baseball coach for deposit, were not deposited, but were diverted for unauthorized use by someone else.

We offer the following responses to the nine (9) recommendations recited in the Report.

1. The Monroe City School District has already implemented policy and procedures changes to ensure that every dollar received at sporting/school events is appropriately documented and deposited in school accounts. Personnel from the School District's business office are now deployed to sporting and school event sites to ensure that existing policies and procedures regarding the receipt and deposit of school funds, as well as the handling of cash, are followed. Changes in school leadership personnel occurred in 2025, and that leadership is fully committed to legal compliance. One-on-one training sessions with school principals, bookkeepers, coaches, sponsors, and all others involved are more frequent, occurring at least once annually, and are enriched with content on school law and criminal law.

2. As noted in our response to recommendation #1, business office personnel have been deployed on site at schools and, in some instances, personnel changes have been implemented in 2025, as steps taken to enforce Board policy prohibition against cash collections and the requirement for the use of electronic payment systems.

3. On-site and administrative office-based reviews are being conducted to ensure that all funds are deposited to a school account promptly.

4. All schools will be required to implement segregation of duties among different personnel when handling school funds. To ensure this is done, administrative office personnel have been deployed to augment school personnel, allowing duties to be segregated. Boosters and third parties will not be allowed to be involved in the handling of school funds. District staff have been advised to refrain from handling private auxiliary organization/booster funds.

5. As a matter of policy, employees are prohibited from using signature stamps. Ongoing observation and review will be conducted to ensure compliance.

6. Policy will be adopted and implemented to ensure that the School Board approves all construction and remodeling projects.

7. The Board will work to secure an act of donation from the General Contractor who constructed the pavilion on the campus of Neville High School, now that the Contractor has been identified.

8. Effective 2024, the School District requires that all booster organizations annually enter into a written agreement with each school, defining the nature and extent of the relationship.

9. The School Board's training of personnel and its procedures will require that all employee salaries and stipends be approved and processed through the MCSB payroll system. The School District, aided by the investigative audit report, has identified specific departments, employee classifications, and individuals for whom direct payments were made outside the payroll system. The School District will remain diligent in policing this type of activity to ensure compliance.

In addition to the above, the School District's financial auditors (Carr Riggs & Ingram) will include a review of all school campus school funds activities in their annual financial audit. Previously, only a random review of some school fund activities was conducted.

As Superintendent, I, with my administrative team, conclude that the school system's culture and mindset regarding the handling of school funds and other assets, which has been decades in the making, must change immediately. Staff changes in school leadership, frequent intensive training based on legal and statutory obligations, prohibitions against third parties and third-party organizations handling school funds and school assets, and direct on-site intervention by administrative staff are efforts intended to achieve immediate change and ensure legal compliance.

We realize that our efforts are ongoing. Compliance must be verified. Legal authorization was granted by the School Board at its November 4, 2025 meeting to initiate legal proceedings to collect all school funds lost through unauthorized use or misappropriation.

Thank you for this opportunity to respond and comment. Do not hesitate to contact us if you have any questions or concerns.

Sincerely,

Sam Moore

Sam Moore, III
Superintendent, Monroe City School District