



MICHAEL J. "MIKE"  
WAGUESPACK, CPA

## Report Highlights

# Caldwell Parish Sheriff

Audit Control # 50210039  
Investigative Audit Services • June 2022

### Why We Conducted This Audit

We initiated this audit after receiving a misappropriation notice from the Sheriff due to an investigation by the Louisiana State Police.

## What We Found

### Revenues Not Deposited

The Caldwell Parish Sheriff's Office (CPSO) received \$586,811 more in taxes and fines and fees than was deposited from July 1, 2017 to June 30, 2021. The Chief Civil Deputy at the time, Deborah Dollar, said she took cash collected by CPSO and deposited it into her and/or her daughters' bank accounts. Ms. Dollar's and her daughters' bank records show \$167,398 of cash was deposited into Ms. Dollar's bank account, and \$9,489 of cash was deposited into her daughters' bank accounts from January 1, 2017 to September 14, 2021. By taking CPSO funds and using them for her and her daughters' personal benefit, Ms. Dollar may have violated state law.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).