

# **STATE OF LOUISIANA**

## **OFFICE OF STATE INSPECTOR GENERAL**



### **GRAMBLING STATE UNIVERSITY Moving Expenses**

**Date Released:**

**February 16, 2007**

**File No. 1-07-0007**

# STATE OF LOUISIANA

## OFFICE OF STATE INSPECTOR GENERAL



### GRAMBLING STATE UNIVERSITY Moving Expenses

**Sharon B. Robinson, CPA  
State Inspector General**

A handwritten signature in blue ink, appearing to read "K. Blanco", is written over a horizontal line.

**Approved by:  
Governor Kathleen Babineaux Blanco**

**February 12, 2007**

**File No. 1-07-0007**

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JERRY LUKE LEBLANC  
COMMISSIONER OF ADMINISTRATION

February 12, 2007

Honorable Kathleen Babineaux Blanco  
Governor of the State of Louisiana  
P.O. Box 94004  
Baton Rouge, LA 70804-9004

Re: Case No. 1-07-0007

Dear Governor Blanco:

This report addresses allegations raised about moving expenses and other concerns at Grambling State University (GSU). The report includes eight recommendations that, if implemented could help improve the University's operations.

We provided a draft of the report to GSU. Their written response is included as Appendix A.

Respectfully submitted,

Sharon B. Robinson, CPA  
State Inspector General

SBR/AMD

Enclosure

## **Executive Summary**

### **Audit Initiation**

On September 14, 2006, the Office of State Inspector General received a complaint alleging that Grambling State University (GSU), managed and directed by the University of Louisiana System (ULS) Board of Supervisors, reimbursed Mr. Billy Owens, Vice President for Finance at GSU, for moving expenses in excess of the supporting documents he submitted. Subsequently, the complainant submitted the following additional allegations to our office:

1. That Mr. Owens submitted false information on his employment application, and that GSU's administration did not perform or acquire a background check on Mr. Owens;
2. That GSU's Purchasing Department did not comply with Louisiana Procurement Code (LSA-R.S. 39:1593) when china and appliances for the President's home were purchased; and
3. That monies donated to assist students affected by Hurricanes Katrina and Rita was not properly disbursed.

The Office of State Inspector General began investigating the allegations on September 21, 2006 to determine if they were valid. During the preliminary phase of the investigation, we also became aware that Mr. Owens might not have always submitted leave requests when he was absent during regular work hours. We expanded our objectives to include this concern.

### **Summary of Findings**

- Our investigation determined the allegations relating to (1) Mr. Owens' employment application and background check; (2) the purchase of china and appliances for the President's home; and (3) monies donated to assist students affected by Hurricanes Katrina and Rita were not valid.
- In June 2001, GSU's pre-employment offer to Mr. Owens included reimbursement of moving expenses up to \$10,000.00. Between December 2001 and May 2005, GSU reimbursed Mr. Owens \$9,996.00 for moving expenses. However, since neither GSU nor ULS have formal policies that address moving or relocation expenses, we could not determine whether these amounts are reasonable or whether individual items reimbursed are allowable. In addition, we noted instances of missing and/or insufficient documentation, over reimbursements totaling \$913.13, and other control weaknesses.
- Mr. Owens did not always take annual leave when absent from work during his moves as required by ULS policy.

- GSU did not report the reimbursements made to Mr. Owens for moving expenses to the commissioner of administration as required by Policy and Procedure Memorandum 73 (Taxable Compensation) or include these reimbursements on his W-2s as required by Internal Revenue Service rules.

## **Background**

Grambling State University (GSU) located in Grambling, Louisiana was founded in 1901 and offers degrees in 75 disciplines, both graduate and undergraduate, in four colleges and three schools. GSU is under the management and supervision of the University of Louisiana System (ULS) Board of Supervisors; however, the annual budget of the university and changes to the degree programs, department of instruction, et cetera, require the approval of the Board of Regents for Higher Education. Enrollment on an annual basis totals approximately 5,000 students.

GSU hired Mr. Billy Owens as Vice President for Finance effective July 1, 2001. Mr. Owens reports to Dr. Horace Judson, President of GSU. Effective January 15, 2007, Mr. Owens was granted emergency family medical leave for three months, and his duties were reassigned.

## **Scope and Methodology**

We conducted our audit in accordance with *Principles and Standards for Offices of Inspector General* as promulgated by the Association of Inspectors General. The investigation covered the period of July 2001 to January 2005, and was limited to:

1. Reviewing reimbursement requests for moving expenses and annual leave reported by Mr. Owens;
2. Reviewing Mr. Owens' employment application, and the results of a pre-employment background check;
3. Reviewing the receipt and disbursement of funds donated to assist students affected by Hurricanes Katrina and Rita, and;
4. Reviewing GSU's acquisition of china and appliances for the President's home;
5. Interviewing pertinent individuals at Grambling State University and at the University of Louisiana System;
6. Reviewing various files and documents, as we considered necessary;
7. Researching IRS rules and other state rules related to moving expenses.



## Control Weaknesses in the Reimbursement of Moving Expenses

GSU reimbursed Mr. Billy Owens, Vice President for Finance, \$9,996.00 for moving expenses. However, neither GSU nor ULS have formal policies that address moving expenses. GSU hired Mr. Owens effective July 1, 2001. His employment agreement provided for reimbursement of moving expenses up to \$10,000 from GSU. However, we found no policies or procedures or other guidance as to what constitutes "moving or relocation expenses". As a prudent business practice, GSU or ULS should have formal policies addressing the reimbursement of moving expenses.

GSU reimbursed Mr. Owens for moving expenses associated with relocating his family and personal belongings to Ruston from the Chicago, Illinois; Milwaukee, Wisconsin; and Cleveland, Ohio areas. Presented below is a summary of moving expense reimbursements and related activities.

<b>Summary of Moving Expenses Reimbursement Activities</b>		
<b>YEAR</b>	<b>DATE</b>	<b>ACTION</b>
<b>2001</b>	June 7	GSU makes employment offer to Mr. Owens. Offer includes \$10,000 moving expenses allowance
	July 1	Mr. Owens begins work as GSU's VP of Finance
	July 31 through August 16	Moving expenses incurred
	December 12	Travel Reimbursement Form submitted to pay moving expenses
	December 20	<b>1<sup>st</sup> reimbursement check issued for \$1,813.18</b>
<b>2004</b>	May 17 through 27	Moving Expenses incurred
	October 18, 2004 through January 19, 2005	Moving Expenses incurred
	December 17	Purchase order prepared to reimburse Mr. Owens for moving expenses
<b>2005</b>	May 9	AP Supervisor questions supporting documents for 2 <sup>nd</sup> reimbursement
		<b>2<sup>nd</sup> reimbursement check issued for \$8,182.82</b>

**Note:** No expenses were incurred in 2002 and 2003.

**Source:** Prepared by IG staff using documents obtained from GSU's Department of Finance.

The following information provides details of missing and/or insufficient documentation, over reimbursements totaling \$913.13, and other control weaknesses:

### **First Reimbursement – December 20, 2001**

The first reimbursement check dated December 20, 2001 for \$1,813.18 covered moving expenses claimed for the period between July 31, 2001 and August 16, 2001. Below are pertinent events related to this reimbursement:

- Mr. Owens submitted a Travel Expense Account Form for reimbursement of lodging, meals, and other expenses incurred in his move from Chicago to Ruston.
- During an interview at GSU on October 11, 2006, Mr. Norman Jones, Assistant Vice President for Finance, informed our auditors the original documents (Travel Expense Account Form, receipts, and paid invoices) submitted by Mr. Owens could not be located, and only copies of the documents were available for examination.
- Mr. Owens' Travel Expense Account Form requested reimbursement for expenses totaling \$1,813.18; however, that request was overstated by \$61.95. The overstatement was caused by a duplicate invoice for \$45.31, and one missing invoice for \$16.64. GSU staff did not detect this over reimbursement.

### **Second Reimbursement – May 9, 2005**

The second reimbursement check for \$8,182.82 dated May 9, 2005 (nearly four years after Mr. Owens' employment) covered moving expenses for the periods May 17, 2004 through May 27, 2004, and October 18, 2004 through January 19, 2005. Following are pertinent events related to the moves from the Milwaukee, Wisconsin; and Cleveland, Ohio areas to Ruston:

- Purchase Order Number P0012667, dated December 17, 2004, was prepared to reimburse Mr. Owens for moving expenses totaling \$8,182.82, basically the unexpended balance of the \$10,000.00 moving expense allowance provided by his employment package.
- An interoffice communication (with supporting schedules) dated May 9, 2005, from the Accounts Payable (AP) Supervisor to her supervisor, Mr. Norman Jones, Assistant Vice President for Finance, reported that the supporting documents for Mr. Owens' moving expenses, submitted to her for reimbursement, totaled \$6,877.22, and in her opinion, some of the expenses were not legitimate moving expenses. The communication also requested Mr. Jones' advice.
- She recorded Mr. Jones' advice to her on the face of the interoffice communication. She wrote, *"Per Mr. Jones, verbally make check for remaining balance of the contract"*.

- During an interview at GSU on October 11, 2006, Mr. Jones informed our auditors that he instructed the AP Supervisor to prepare a check to reimburse Mr. Owens the balance of the moving expense allowance. Mr. Jones said his instructions to issue a check for the balance of the allowance account, was based on a conversation with Mr. Owens. He said Mr. Owens assured him that he would provide the additional moving expense receipts. However, Mr. Jones told us that Mr. Owens had not forwarded the additional documentation of moving expenses as discussed. Finally, Mr. Jones stated neither the originals nor copies of documentation for Mr. Owens moving expense could be located.
- During another interview at GSU on October 19, 2006, Mr. Jones informed our auditor that he located a file containing the previously missing documentation of Mr. Owens' moving expenses in his office. Mr. Jones said he recalled working on the reimbursement request personally, since the AP Supervisor expressed concerns with the request. Mr. Jones then submitted a file to the auditor containing the original documentation, along with a computer diskette prepared by him that contained an EXCEL spreadsheet of Mr. Owens' moving expenses.
- Our review of the file submitted by Mr. Jones determined the supporting documentation for Mr. Owens' moving expenses totaled \$6,936.78, and the EXCEL spreadsheet of Mr. Owens' moving expenses totaled \$9,219.36. Mr. Owens was unable to explain the \$2,282.58 difference.
- On October 19, 2006, while at GSU, the auditor created an EXCEL spreadsheet totaling \$6,936.78 using the file of Mr. Owens' moving expense documents, returned the file, and requested copies of the documents. Subsequently, the auditor noted that eight of the documents listed on his EXCEL spreadsheet totaling \$436.74 were not included with the other copies, and could not be located. Mr. Owens was unable to explain this difference.
- On October 20, 2006, while at GSU, Mr. Jones gave the auditor additional supporting documentation of Mr. Owens' moving expenses totaling \$575.00, which he received from Mr. Owens. The additional documents were hand-written receipts for cash payments to individuals who assisted Mr. Owens with his moves.
- During an interview at GSU on November 29, 2006, Mr. Owens responded verbally to questions by our auditors to clarify the dates of the moves, and review documentary evidence for specific expenses claimed and reimbursed. Subsequently, Mr. Owens submitted written responses on December 15, 2006, and December 18, 2006. Mr. Owens requested \$180.14 of reimbursed expenses be removed from the list of reimbursable moving expenses.

- Mr. Owens' received an over reimbursement of \$851.18 calculated as follows:

Total dollar value of supporting documents submitted to auditor	\$7,511.78
Less – items removed per Mr. Owens' request	- 180.14
Adjusted moving expense total	<u>7,331.64</u>
Reimbursement check total	- 8,182.82
Difference (Over Reimbursement)	<u>&lt;\$ 851.18&gt;</u>

GSU management, in conjunction with ULS management, should consult with other Louisiana or other states' management boards that may have moving and relocation expense reimbursement policies as they work to develop a policy that can be applied systemwide.

### Recommendations:

1. GSU management should establish a policy that addresses paying moving and relocation expenses. A reimbursement policy should, at a minimum, address the following areas:
  - a. Eligibility requirement for reimbursement of moving expenses;
  - b. Documentation of expenses incurred required for reimbursement;
  - c. Time frame for incurring and requesting reimbursement for moving expenses;
  - d. Period of time an employee must continue employment subsequent to reimbursement, in order to retain 100% of the reimbursement;
  - e. Reporting requirements for reimbursement of employee moving expenses to regulatory agencies;
  - f. Levels of administrative positions authorized to approve the reimbursement of moving expenses should be established, and those approvals for reimbursements should be documented;
  - g. Establish reasonable cost limits for moving vehicles, household goods and personal effects such as, furniture, clothing, musical instruments, household appliances, foods, and other items that are usual or necessary for the maintenance of a household;
  - h. Travel related expenses such as lodging and meals should be in line with the state travel regulations (Policy and Procedure Memorandum No. 49).
2. GSU management should seek reimbursement from Mr. Owens for \$913.13 (\$61.95 over reimbursement on December 20, 2001, and \$851.18 over reimbursement on May 9, 2005).

3. Prior to payment, GSU's finance department should ensure that all reimbursements to employees are audited for accuracy and properly supported by original invoices.
4. GSU management should implement procedures to ensure that all records are properly stored and safeguarded as required by LSA-R.S. 44:36.

## Leave Not Taken for Absences

Mr. Owens did not always take annual leave when absent from work during his moves as required by ULS policy. In accordance with ULS Policy Number FS.III.XX.-1, Mr. Owens' regularly assigned workweek is 40 hours, Monday through Friday. This policy requires him to request leave when absent from work attending to personal concerns. The policy does not allow unclassified employees to accrue compensatory time when their workweek exceeds 40 hours.

Mr. Owens made several trips to the Chicago, Illinois; Milwaukee, Wisconsin; and Cleveland, Ohio areas to relocate his family and personal belongings to Ruston. However, we determined that he did not always submit an annual leave request when absent as required as shown in the chart below:

<b>Unrecorded Annual Leave</b>		
<b>Dates</b>	<b>Number of Hours</b>	<b>Dollar Value</b>
July 20, 2001	8	\$624.96
July 23, 2001	8	\$624.96
July 24, 2001	8	\$624.96
July 25, 2001	8	\$624.96
July 26, 2001	8	\$624.96
July 31, 2001	8	\$624.96
November 1, 2004	8	\$643.68
November 2, 2004	8	\$643.68
January 17, 2005	8	\$643.68
<b>Totals</b>	<b>64</b>	<b>\$5,680.80</b>
<b>Source:</b> Prepared by IG staff using Mr. Owens reimbursement requests for moving expenses, formal interview responses, and time and attendance records.		

Improving controls over time and attendance records will result in GSU's ability to ensure that all employees comply with ULS policy.

Recommendations:

5. GSU management should ensure all employees comply with ULS Policy Number FS.III.XX.-1.
6. GSU management should seek reimbursement from Mr. Owens for \$5,680.80 or obtain leave requests from him for the 64 hours of unrecorded annual leave.

See Report Addendum Dated March 21, 2007

## **Noncompliance with Policy and Procedure** **Memorandum 73**

GSU did not report the reimbursements made to Mr. Owens for moving expenses to the commissioner of administration as required by Policy and Procedure Memorandum (PPM) 73 (Taxable Compensation).

According to PPM 73, all departments, agencies, offices, institutions, boards, and commissions within the Executive branch of state government are required to report all taxable and nontaxable benefits provided to employees. In addition, these entities must report a plan delineating those conditions under which an employee shall receive any compensation other than salary, wages, per diem for board members, and those benefits provided by the State Employees' Group Benefits Program and the various retirement systems. This plan must be submitted to the commissioner of administration by February 1, each calendar year for the immediately preceding calendar year.

The Office of Statewide Reporting and Accounting Policy sends a memorandum out every year as a reminder of this requirement and to give a format for the response. Since GSU has not developed and implemented procedures to comply with PPM 73, the reimbursements made to Mr. Owens for moving expenses in 2001 and 2005 were not reported to the commissioner of administration.

### **Recommendation:**

7. GSU management should develop and implement procedures to comply with PPM 73 by ensuring that all compensation paid other than salary is properly reported.

## **Noncompliance with IRS Rules**

GSU management did not include the reimbursements made to Mr. Owens for moving expenses on his W-2s as required by the Internal Revenue Service (IRS). IRS rules require that GSU report reimbursement of employees' moving expenses in Box 1, 3, or 5 for **non-qualified** moving expense reimbursements or Box 12 for **qualified** moving expense reimbursements of the employees W-2.

However, our examination of Mr. Owens' W-2s and available records determined that reimbursements for moving expenses totaling \$1,813.18, and \$8,182.82 were not reported on his W-2s for calendar years 2001 and 2005, respectively.

Since GSU has not developed and implemented procedures to comply with IRS rules, the amounts reported on Mr. Owens' W-2s for 2001 and 2005 were incorrect. In this situation, Mr. Owens' moving expenses were reimbursed outside GSU's payroll system. Thus, these amounts were not included on the appropriate W-2s.

### **Recommendation:**

8. As GSU management develops its policy for paying moving and relocation expenses, it should ensure that any amounts reimbursed are included on the payee's W-2. In addition, GSU management should issue amended W-2s to Mr. Owens for calendar years 2001 and 2005.

## **APPENDIX A**

### **Grambling State University's Response**



February 9, 2007

Ms. Sharon B. Robinson, CPA  
State Inspector General  
State of Louisiana  
224 Florida Blvd., Suite 303  
P. O. Box 94095  
Baton Rouge, LA 70804-9095

Dear Ms. Robinson:

On behalf of Grambling State University (GSU), I express my appreciation to you and your staff for the audit conducted in response to complaints filed against GSU on September 14, 2006. I was pleased to find that the majority of the allegations directed to your office were not determined to be valid. Integrity is a consistent priority on which GSU's standard operating procedures are based. Opportunities to receive independent assurance that these procedures are followed, or to identify breaches, are welcomed.

As we acknowledge that errors may sometimes result in deficiencies, over the last few years GSU has significantly improved documentation and support for its disbursements. In fact, GSU has not been cited by the Louisiana Legislative Auditors Office (LLA) for inadequate documentation of its disbursements in the last 4 years

We also note that while certain original documentation to support the payment of Mr. Billy Owens' moving expenses could not be located when requested, such documentation was in the Finance Office. The documentation was not attached to the payment voucher provided to the auditor because a follow-up review was being conducted by Mr. Norman Jones, Associate Vice President for Finance and Controller, which resulted in the payment voucher being filed without the supporting documentation. A discussion between Mr. Owens and Mr. Jones regarding the missing documentation prompted the recollection by Mr. Jones that the documentation had never been filed and led to its immediate discovery in Mr. Jones' office.

GSU will take the following actions relating to reimbursement of moving expenses:

1. GSU management will establish a policy that addresses paying moving and relocation expenses.

2. GSU management will seek reimbursement from Mr. Owens for the \$913.13 overpayment.
3. GSU's Finance Department will enhance its procedures to ensure that reimbursements to employees are audited for accuracy and properly supported by original invoices.
4. GSU management will ensure that all records are properly stored and safeguarded as required by Louisiana Revised Statute 44:36.

GSU will take the following actions relating to time and attendance records:

5. GSU management will ensure that all employees comply with University of Louisiana System Policy Number FS.III.XX.-1.
6. GSU management will adjust Mr. Owens leave records for 64 hours of unrecorded annual leave, or seek reimbursement in the amount of \$5,680.80. While the recommendations will be adhered to, it is important to note that due to critical accounting and accreditation issues, GSU needed Mr. Owens on campus sooner than he originally wanted to start. However, he agreed to the July 2, 2001 start date to help the university address its financial problems. Prior to that date, Mr. Owens spent his personal time addressing GSU problems. Once employed, Mr. Owens worked countless hours of overtime. The university's accreditation reaffirmation by the Commission on Colleges, Southern Association of Colleges and Schools, was entirely dependent on achieving an unqualified opinion for the 2002 LLA audit. During preparation for this audit, 12-14 hour days were worked during the week and four to eight hour days on weekends were the standard. However, due to the University of Louisiana System (ULS) Board policy, which prohibits Vice Presidents from accruing compensatory time, Mr. Owens was not compensated for his efforts beyond his salary. His efforts resulted in a clean opinion and eventually re-accreditation for GSU.

GSU has taken the following action relating to Noncompliance with Policy and Procedure Memorandum 73 (PPM 73):

7. GSU's management in the Division of Finance has implemented procedures to comply with PPM 73 to ensure that all compensation paid other than salary is properly reported.

GSU has taken or will take the following action relating to noncompliance with IRS Rules:

8. GSU has implemented procedures to ensure that payments for moving and relocation expenses are included on employees W-2 forms. In addition, management will issue amended W-2 forms to Mr. Owens to reflect moving expenses for calendar years 2001 and 2005.

Ms. Sharon B. Robinson, CPA  
February 9, 2007  
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Again, I thank you and your staff for the professionalism exhibited throughout this process. Your recommendations are appreciated and will be utilized to strengthen our policies and procedures, and to ensure that we remain in compliance with university, system, state and federal procedures, polices, rules and regulations.

Sincerely,



Horace A. Judson  
President

HAJ:jj

c: Dr. Sally Clausen, President  
University of Louisiana System

Dr. Nick Bruno  
Vice President for Operations & Facilities  
University of Louisiana System

March 21, 2007

## **Report Addition**

Subsequent to our report being issued, Mr. Billy R. Owens, former Vice President of Finance for Grambling State University, provided the attached response to the report. We received it on March 19, 2007.

**Billy R. Owens**  
**3190 Audubon Place**  
**Ruston, LA 71270**  
**billy887@aol.com**

March 19, 2007

Ms. Sharon Robinson, CPA, State Inspector General  
Office of the Inspector General  
Division of Administration  
State of Louisiana  
P.O. 94095  
Baton Rouge, LA 70804-9045

Re: Response to File No. 1-07-0007 originally dated February 12, 2007 and Amended  
March 7, 2007

Dear Ms. Robinson:

I am requesting that this response be attached to the aforementioned audit and amendment. I was very disappointed that the originally submitted audit report and findings were published without my knowledge or consultation of the findings particularly considering that the information on leave could have been provided without exception, if asked. Having worked extraordinary hours for over five years correcting and advancing the financial operations and integrity of Grambling State University, it is inconceivable that I would knowingly request payment for hours worked and reimbursement for moving expenses not incurred.

Unused Leave for Moving

I was hired on June 29, 2001 as Vice President for Finance at Grambling State University by the University of Louisiana System Board of Supervisors following an unprecedented interview of a Vice President. This appointment occurred despite my insistence that I could not report to work before August 15, 2001. Their decision was prompted by the urgency to complete the audit for submission to the Accrediting Agency, Southern Association of Colleges and Schools, and the submission of the Grambling's FY 2001-02 operating budget. The Controller told me and the LA Legislative Auditors confirmed that I could only be paid for the hours physically worked at Grambling. Prior to officially starting in Mid August 2001, I worked many hours for Grambling without compensation in July and August 2001. The Controller prepared the time sheets based on her observations and there should be no question about my presence in Grambling on July 26, 2001 or any other date.

I seriously question the judgment and motives of an auditor who asked me for written confirmation of my whereabouts on two days each in July 2001 and October 2004, but failed to ask for confirmation of six (6) other days in July 2001 (20<sup>th</sup>, 23<sup>rd</sup>, 24<sup>th</sup>, 25<sup>th</sup>, 26<sup>th</sup>, and 31<sup>st</sup>), November 1 and 2, 2004; and January 17, 2005. While I told the auditor in early December 2007 that I completed my move in December 2004, his report still questioned a day off work for moving on January 17, 2005, Martin Luther King Day, a national and official University holiday. I do, however, concur that my annual leave should be adjusted for November 1 and 2, 2004 as it was an oversight, but not July 26, 2001 which I worked.

#### Moving Expense Reimbursement

The over reimbursement of \$851.18 cited by the OIG auditor in the second reimbursement request is primarily the cost of renting a U-Haul truck to go from Cleveland, Ohio to New Berlin, Wisconsin (\$763.95) and overnight stay at Wingate Hotel in Bloomington, Illinois (\$77.28) in October 2004 while moving to Grambling. I am sure the receipts were included in the request, but were misplaced. Both charges appear on the credit card statements. If I flew to Cleveland, Ohio to pick up furniture, a moving truck was necessary to go from Cleveland to New Berlin.

Because Grambling limited the moving expense to \$10,000 I was forced to personally move my furniture over 1,075 miles on my own time. The cost of moving my household furniture was far more expensive than \$10,000. One of my prior employers paid a moving company over \$15,000 six years earlier to move my household furnishing to their job site. The move to Grambling was a shorter distance.

#### Final Comments

During my five and one-half year tenure at Grambling State University, I spent extraordinary hours working to improve its financial operations and integrity. It is inconceivable that I would knowingly submit inaccurate time reports and reimbursement requests for expenses not paid by me for moving to Grambling. I do not agree that I should repay any amount as the reimbursements can be substantiated using alternative tests.

If there are any questions, please contact me.

Sincerely yours,



Billy R. Owens

This public document was published at a total cost of \$107.64. Thirty copies of this public document were published in this first printing at a cost of \$107.64. The total cost of all printings of this document, including reprints is \$107.64. This document was published by the Office of State Inspector General, State of Louisiana, Post Office Box 94095, 224 Florida Street, Suite 303, Baton Rouge, LA 70804-9095 to report its findings under authority of LSA-R.S. 39:7-8. This material was printed in accordance with the standards for printing by state agencies established pursuant to LSA - R.S. 43:31.

A copy of this report has been made available for public inspection at the Office of State Inspector General and is posted on the Office of State Inspector General's website at [www.doa.louisiana.gov/oig/inspector.htm](http://www.doa.louisiana.gov/oig/inspector.htm). Reference should be made to Case No. 1-07-0007. If you need any assistance relative to this report, please contact Bruce J. Janet, CPA, State Audit Director at (225) 342-4262.

## **REPORT FRAUD, WASTE, AND ABUSE**

To report alleged fraud, waste, abuse, or mismanagement relative to state programs or operations, use one of the following methods:

- Complete complaint form on web site at [www.doa.Louisiana.gov/oig/inspector](http://www.doa.Louisiana.gov/oig/inspector)
- Write to Office of State Inspector General, P. O. Box 94095, Baton Rouge, LA 70804-9095
- Call the Office of State Inspector General at (225) 342-4262