

LOUISIANA
OFFICE OF STATE INSPECTOR GENERAL

Sharon B. Robinson, CPA, CIG, MBA
State Inspector General



Annual Report to
Governor Kathleen Babineaux Blanco
Fiscal Year 2007
Baton Rouge, Louisiana

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State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE INSPECTOR GENERAL
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KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

August 28, 2007

Dear Governor Blanco:

It is my pleasure to submit our annual report for the fiscal year ended June 30, 2007. This report describes the Office of State Inspector General's accomplishments and contributions made as we work toward achieving our mission of helping to prevent waste, fraud, and abuse in Louisiana government.

During the fiscal year, we opened 71 cases based on allegations received from a myriad of sources. However, many of these allegations were either invalid, immaterial, or were referred to a more appropriate authority. Thirteen cases resulted in publicly issued reports that we submitted for your review. Highlights of these reports are included in this report.

Also, we worked with internal auditors in the various state departments to draft legislation (House Bill 394) that would not only recognize these entities in state law, but also provide confidentiality status to their workpapers. Although this bill did not move through the legislative process, we will continue to work with these entities to craft legislation that will serve to improve the internal audit process' effectiveness.

Furthermore, our office is affiliated with the Hurricane Katrina Task Force and provides information to the Louisiana Recovery Authority's Audit Committee.

I, along with the entire staff, proudly submit this report to you and the residents of the State of Louisiana.

Sincerely,

A handwritten signature in blue ink that reads "Sharon B. Robinson".

Sharon B. Robinson, CPA, CIG, MBA
State Inspector General

SBR:kn
Enclosure

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Mission

The Office of State Inspector General's mission is to help prevent waste, mismanagement, abuse, fraud, and corruption in the executive branch of state government without regard to partisan politics, allegiances, status, or influence.

History

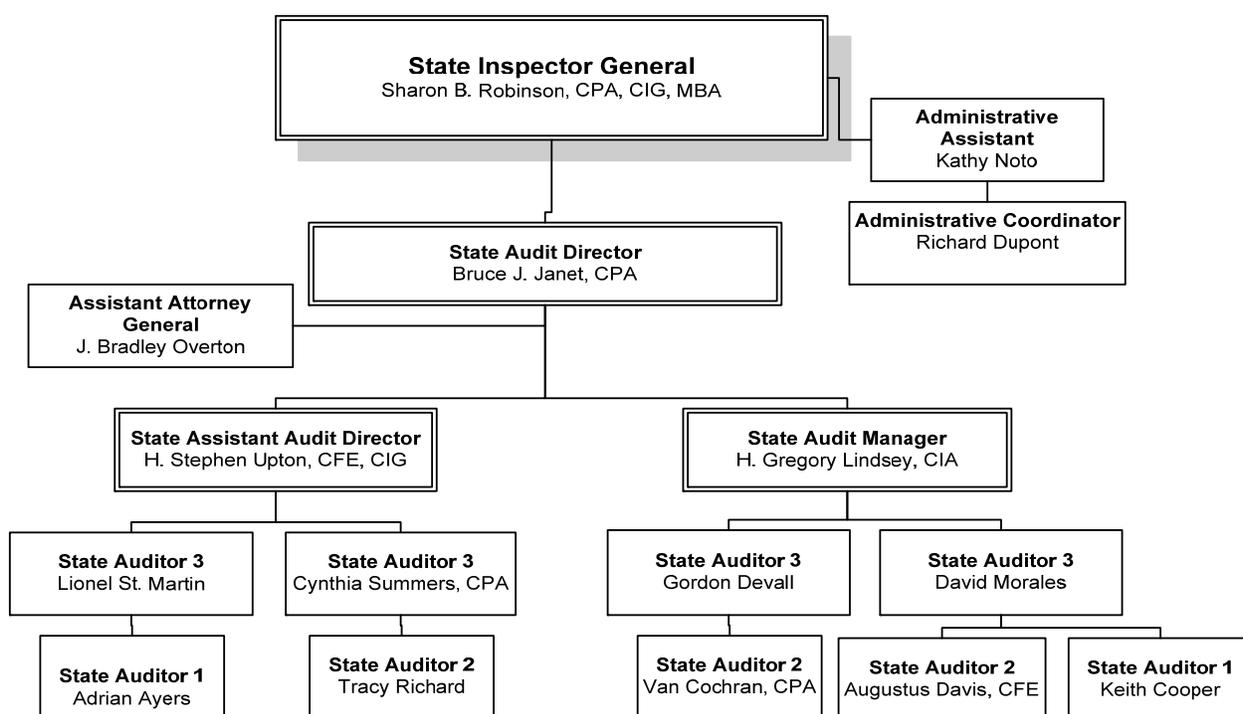
On April 1, 1988, Governor Buddy Roemer issued Executive Order BR 88-10, which created the Office of State Inspector General. In 1992, Governor Edwin Edwards recreated the office through Executive Order EWE 92-59. Subsequently, both Governor M.J. "Mike" Foster and Governor Kathleen Babineaux Blanco have continued the office's existence.

Governor Roemer appointed Bill Lynch as the first State Inspector General in April 1988. He held the position until his death in February 2004. In March 2005, Governor Blanco appointed Sharon B. Robinson, CPA, MBA as Louisiana's second State Inspector General.

The office currently operates under the authority of Louisiana Revised Statutes (R. S.) 39:3, 39:7, 39:8, and 49:212. Although the office is not specifically created in statute, the previously mentioned statutes collectively empower the Office of State Inspector General to act as the Governor's designee to require Louisiana state government agencies to provide information about their finances and operations.

Resources and Staffing

For fiscal year 2007, the Office of State Inspector General received a budget of \$1,276,620 (nearly 80% salaries and related benefits). The Office currently employs eleven auditors, two administrators, one administrative assistant, one administrative coordinator, and one assistant attorney general. Except for the Assistant Attorney General and the State Inspector General, all other employees are classified. Employee service in this office ranges from less than one year to over 19 years, with four having served since the office's inception. The employees of this office have an average of 20 years state service.



Many of the office's staff maintain professional certifications. Those certifications include the following:

Certified Fraud Examiners	2
Certified Inspector General	2 [◇]
Certified Internal Auditor	1
Certified Public Accountants	5

The office also provides continuing professional education opportunities to all staff members to help maintain and develop their skills, as well as any certifications attained.

[◇] Sharon Robinson obtained the designation of Certified Inspector General in August 2007.

Audit and Investigative Process

We conduct our work in accordance with the *Principles and Standards for Offices of Inspector General* as promulgated by the Association of Inspectors General (May 2004 revision). These principles guide the quality of our audits and investigations.

Any individual may file a complaint with the Office of State Inspector General. He or she may do so by telephone, fax, mail, or completing the electronic complaint form on our website. The office's contact information is as follows:

Office Mailing Address	Office of State Inspector General Post Office Box 94095 Baton Rouge, LA 70804-9095 Or Office of State Inspector General 150 Third Street, 3 rd Floor Baton Rouge, LA 70801
Telephone	(225) 342-4262
Fax	(225) 342-6761
Internet	http://www.doa.louisiana.gov/oig/inspector.htm

At the internet web site, a complainant may complete the form online and submit it electronically or he/she may print out the form and mail it to the above mailing address.

The Inspector General and office managers evaluate each complaint to determine if it is a legitimate complaint this office needs to address or whether it would be better addressed by another entity. If a project is opened, an audit or investigation begins. After a thorough examination, if a public report is issued, the audited entity is given an opportunity to review a draft report. Once the report is finalized, the report is submitted along with the audited entity's written response to the Governor for review and approval. Once the report is approved, the audit reports are distributed to a set list of recipients. The reports are also published on our website.

If no public report is issued, the agency head receives a letter outlining our findings and any recommendations, if applicable.

State Inspector General's Speaking Engagements

Occasionally, the State Inspector General is asked to provide information or to speak on issues explaining and educating the public on the office's functions.

Listed below are a few of those opportunities.

Date	Presentations and Speeches
7/7/2006	New Orleans City Council -provided information on the establishment of an Office of Inspector General for that city
10/10/2006	Legislative 101 Briefing to state officials—brief state officials on the role of the Office of Inspector General—Baton Rouge
11/14/2006	8 th Biennial Department of Energy Joint Audit Meeting – gave a presentation on accounting for disasters -- New Orleans
1/10/2007	Zachary High School Seniors' Breakfast—motivational speech to Class of 2007graduating seniors -- Zachary
2/16/2007	Kenilworth Middle School Career Fair—presentation on accounting careers—Baton Rouge
6/27/2007	Association of Governmental Accountants National Conference – presenter at "Accounting for Disasters" – gave a presentation on accounting for disasters -- Nashville, TN

Case Highlights

During the 2007 fiscal year, we opened 71 cases. We determined many others to be invalid. Of the 71 that were valid, we resolved them as follows:

- **15 cases** were referred to a more appropriate authority for resolution.
- **14 cases** resulted in a letter to the audited agency since the issues addressed did not warrant a full public report. However, during our investigation, if we noted areas where the audited agency could improve internal controls or processes, we sent a letter with recommendations for improvement.

Two examples of cases where the findings were immaterial, but recommendations were made include:

1. A complaint against a Department of Agriculture and Forestry investigator with the **Livestock Brand Commission** alleged that the investigator did not follow proper policy and procedures in his investigation or subsequent arrest of the complainant.

We found that the investigator appeared to have conducted a sufficient investigation. However, we also found that the Livestock Brand Commission's policy and procedure manual is outdated and does not reflect current practices.

2. The **Office of Motor Vehicles** (OMV) --Donaldsonville location-- issued a Louisiana identification card to an individual who was illegally in the United States without requiring sufficient proof of identification documents.

While the allegation proved to be valid, we believe this incident to be isolated. The OMV staff have strengthened agency controls in this area and were receptive to our recommendations

We also issued 13 public reports, in addition to our 2006 Annual Report. Summaries of those reports follow:

Report Issued July 19, 2006

**Louisiana State
University
Fire and
Emergency
Training
Institute
[1-06-0014]**

Allegation: A Louisiana State University (LSU) Fire and Emergency Training Institute (FETI) employee improperly purchased an LSU-owned backhoe.

During the investigation, our office became aware that the same FETI employee in question directed the use of state resources for his personal benefit.

Our findings were as follows:

- In December 2003, Mr. Jimmie Robison, FETI Assistant Director, purchased an LSU-owned backhoe for \$500 cash in violation of state regulations. In addition, neither LSU nor Mr. Robison could prove Mr. Robison paid for the backhoe. After LSU Administration was advised of the purchase, Mr. Robison was allowed to keep the backhoe.
- Mr. Jimmie Robison directed FETI employees to purchase an air conditioning unit and gasoline and to make a “hay spear” for his personal use in violation of state law. These items cost approximately \$1,000, not including related labor.



2 Reports Issued August 23, 2006

**Louisiana
Recreational
and Used
Motor Vehicle
Commission
[1-06-0013]**

Allegation: John M. “Jack” Torrance, Executive Director of the Louisiana Recreational and Used Motor Vehicle Commission (the Commission), improperly facilitated travel trailer sales. According to the allegation, Bourget’s of the South, LLC (Bourget’s) was selling new travel trailers to FEMA, but its license was restricted to used travel trailer sales. A formal complaint was filed with the Commission regarding the new travel trailer sales. In addition, we learned that the mechanism used by the Commission to protect dealer territories might conflict with state law.

Our findings were as follows:

- We did not find sufficient evidence to conclude that the intent of the Commission and Mr. Torrance was improper when suspending the longstanding practice of protecting dealer territories. Following Hurricane Katrina, the Commission ratified the suspension of the practice for the period of September 20, 2005, through December 31, 2005. This action facilitated any Louisiana dealer’s ability to sell name brand travel trailers not associated with agreements with their manufacturers or distributors. Mr. Torrance initiated the suspension of the practice and Commission members openly discussed the suspension prior to ratifying it. Louisiana travel trailer dealers, in addition to Bourget’s of the South, LLC, benefited from the suspension of the practice through contracts with FEMA.

- We found no evidence that anyone associated with the Commission improperly handled a complaint against Bourget's. In October 2005, a formal complaint was filed against Bourget's alleging Bourget's had sold travel trailers to FEMA without a proper license. The Commission investigated the complaint resulting in Bourget's being charged with failing to obtain a proper license to sell new travel trailers. On January 17, 2006, a hearing was held to hear the charge. The Commission ruled that Bourget's had sold 211 travel trailers without obtaining the proper license and fined Bourget's \$46,000 (\$2,000 for each date a violation occurred), the maximum allowed by law. Bourget's has appealed the ruling and the fine has not been paid.
- The long-standing practice of the Commission to protect dealer territories may conflict with State law. The Commission requires an applicant for a dealer license to submit an agreement with a manufacturer or distributor of the marine products, new and unused motorcycles, trailers, motor homes, recreational vehicles, travel trailers, all-terrain vehicle, or vehicles proposed to be dealt in. If the agreement is not submitted, the license is denied. This practice appears to conflict with LSA-R.S. 32:775(B), which prohibits the Commission from denying an application for a license based upon consideration of an existing or anticipated economic or competitive effect on other licensees in the surrounding community or territory.

In addition, Commission Executive Director Jack Torrance and Commission Contract Attorney Robert Hallack disagree whether the practice is based on state law or administrative policy. As a result, Commission members are receiving conflicting advice. In December 2005, Commission members ratified suspension of the practice Mr. Torrance initiated in September 2005.

END

**Louisiana State
Board of
Private
Security
Examiners
[1-06-0017]**

Allegation: The Louisiana State Board of Private Security Examiners chairman contracted with an unlicensed out-of-state private security company to provide security services within Louisiana in violation of State law. The alleged event took place following Hurricane Katrina.

Our finding was as follows:

Following Hurricane Katrina, Mr. Wayne Rogillio, BPSE Executive Secretary, and Mr. Louis Gurvich, Jr., BPSE Chairman, improperly allowed unlicensed out-of-state private security companies to operate in Louisiana. These companies were not required to apply for a license as required by State law. In addition, the Board did not obtain an Executive Order authorizing emergency waiver of State licensing requirements for private security companies.

END

September 18, 2006

Tournament Players Club at Fairfield, LLC Agreed-Upon Procedures [3-07-0001]

We performed certain procedures, which were agreed to by the Division of Administration (Division), solely to assist the Division in examining the statements furnished by the Tournament Players Club at Fairfield, L.L.C. (TPC). We examined TPC's cash flows and the total number of rounds of paid golf play at the TPC facility booked through participating hotels/motels within certain parishes, Harrah's Casino New Orleans, and the Audubon Golf Trail during the period from May 1, 2005 through August 29, 2005. As a result of this work, the Division was able to reduce its payment to TPC by \$19,110.

SOCA

2 Reports Issued November 20, 2006

Louisiana Department of Transportation and Development Consultant Contracts [1-06-0027]

Allegation: Possible unusual awards of consultant contracts within the Louisiana Department of Transportation and Development (DOTD) to Site-Blauvelt Engineering, Inc., now TRC Companies, Inc. (TRC). Our audit objective was to determine whether consultant contracts were procured as required by LSA-R.S. 48:285-294, and whether an unusual pattern of awarding consultant contracts existed.

Our findings were as follows:

DOTD procured consultant contracts as required by LSA-R.S. 48:285-294 and that an unusual pattern of contract awards did not exist.

In addition, the following control weaknesses were identified during our investigation of DOTD's consultant selection and award processes:

- The Consultant Contract Services (CCS) Administrator has the ability to edit ratings entered in a Lotus Notes database by each committee member for firm and key staff experience criteria. Furthermore, committee members do not ensure that the individual ratings that they originally gave are the same ratings used to calculate the total average rating for firm and key staff experience of each consultant.
- The Consultant Evaluation Committee does not document its meetings showing the date held, the members who attended, the agenda, and any decisions made by the committee.
- CCS insufficiently documents the receipt of responses on advertised projects, and does not always maintain the documentation, which indicates the timely receipt of responses.

Finally, DOTD has a possible ethics matter regarding Dr. Babak Naghavi's, the former CCS Administrator and Committee Chair, retirement and subsequent employment with TRC, one of DOTD's consultants.

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**Louisiana School
Employees'
Retirement
System
[1-06-0005]**

Allegations: The allegations were:

1. an employee was allowed to earn compensatory leave without question while other employees were not;
2. the former Director, Patrick Cosper, worked only part of the time without taking leave for the time he was off;
3. a housing allowance was paid to the former Director for three months so the LSERS Board could retain his services while searching for a new Director; and,
4. determine if Mr. Cosper was also paid a 4% annual merit increase compressed over a three-month period.

Our findings were as follows:

- We could not substantiate the allegation that LSERS allowed one employee to earn compensatory leave without question while other LSERS employees could not.
- Mr. Patrick Cosper, former Director, earned compensatory leave even though LSERS does not have a policy stating whether unclassified employees may earn compensatory leave. In addition, no one monitored or approved the annual, sick, or compensatory leave taken by Mr. Cosper.
- The Board paid Mr. Cosper additional compensation of \$4,679 in the form of an annual merit increase, but paid it out over a compressed three-month period. In addition, the Board paid Mr. Cosper an additional \$5,443 as a housing allowance. Mr. Cosper received these additional benefits even though he worked only, in effect, part-time.
- LSERS did not report the housing allowance to the Commissioner of Administration as required by Policy and Procedure Memorandum (PPM) 73 (Taxable Compensation).

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January 11, 2007**Internal Audit
Section Survey
[1-06-0027]**

One way that public officials can enhance accountability and demonstrate proper stewardship over public funds is to establish and support an adequate internal audit environment within their departments. We surveyed governmental internal audit sections within the Executive Branch of state government. The survey was undertaken to gain an understanding of the various audit sections' organization, audit processes, and technology usage. In addition, the survey established a database of Chief Audit Executives, which serves as a tool for this office to facilitate cooperation between the OIG and the various governmental internal audit sections throughout the Executive Branch.

All 43 agencies surveyed responded to the survey. Highlights of the survey are as follows:

- The Department of Public Safety and Corrections, Corrections Services has an annual budget of \$442,907,744; however, it does not have a dedicated internal audit section.
- All audit sections participate in continuing professional education.
- 95% of the internal audit sections follow the International Standards for the Professional Practice of Internal Auditing and/or Government Auditing Standards.
- 60% of the internal audit sections responded that they do not participate in a peer review program.
- 93% of the internal audit sections have an audit charter.
- 81% of the internal audit sections have written policies and procedures.
- 40% of the internal audit sections report to an audit committee, which increases the independence of the internal audit staff. This situation primarily exists in the higher education arena.
- 81% of the audit committees have adopted a charter.
- 86% of the internal audit sections establish an annual work plan that covers the entire agency driven by either a formal or informal risk assessment.
- At least 77% of the internal audit sections perform compliance, investigative, operational and program audits, in addition to internal audits.
- 58% perform audits on information system activities.
- On report issues: 98% of the internal audit sections issue formal written reports, 88% obtain written responses from the auditees, and 98% follow up on findings and recommendations.
- 91% of the internal audit sections stated that they follow up on findings and recommendations of their department from external audit groups such as the Legislative Auditor.
- 39% of the internal audit sections use data mining software as an auditing tool.
- 23% utilize file management software developed for the audit industry.

January 12, 2007

**Department of
Public Safety
and Corrections,
Corrections
Services
Misuse of
Positions
[1-06-0020]**

Allegation: Two Department of Public Safety and Corrections, Corrections Services employees' job histories contain questionable personnel actions. One employee works for Dixon Correctional Institute (DCI) and the other for Louisiana Correctional Institute for Women (LCIW). The complaint also alleged these two employees might be enrolled in the wrong retirement system.

We did not substantiate any improper personnel or retirement actions with the DCI employee. However, we did substantiate improper personnel and retirement actions with the LCIW employee and other LCIW employees.

Our findings were as follows:

- LCIW uses some of its positions in a manner that violates the Department of State Civil Service's hiring and promotion procedures. In addition, LCIW either could not provide written justification or provided misleading justification for some of the position changes.
- LCIW is not ensuring that only employees who are in security-related positions are enrolled in the Corrections secondary retirement component of the Louisiana State Employees Retirement System (LASERS). In addition, LASERS lacks policies and procedures that address the classification of employees who own a position in one retirement component, but are detailed (temporarily assigned) to a position in another component.

END

February 13, 2007

**Student
Technology
Fees
[1-06-0019]**

Allegation: The University of Louisiana at Monroe (ULM) violated state law by paying salary expenses from technology fees collected from students.

We determined that ULM did not violate state law and expended its technology fee funds in compliance with a written plan and University of Louisiana System (ULS) guidelines. Since the enabling legislation provided that each institution prepare written plan governing technology fee collection and expenditure, we expanded our review to include all public postsecondary education institutions collecting a technology fee.

Our observations related to the use of student technology fees statewide follow:

- A majority of the institutions' technology fee plans are broad in scope and generally do not address specifics such as allowable percentages of total expenditures for salary expenses, operating costs, supplies, and acquisitions.
- Technology fee expenditures compared among institutions vary greatly by categories such as salaries, supplies, acquisitions, et cetera.
- Large technology fee fund balances reported by some institutions raise questions regarding the appropriate amount the institutions should collect from students.



February 16, 2007

**Grambling State
University,
Moving
Expenses
[1-07-0007]**

Allegation: Grambling State University (GSU) 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 us:

1. Mr. Owens submitted false information on his employment application, and GSU's administration did not perform or acquire a background check on Mr. Owens;
2. 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. Monies donated to assist students affected by Hurricanes Katrina and Rita were not properly disbursed.

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.

Our findings were as follows:

- 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 University of Louisiana System (ULS) have formal policies that address moving or relocation expenses, we could not determine whether these amounts were reasonable or whether individual items reimbursed were 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.

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March 16, 2007

**Hurricanes
Katrina and Rita
FEMA Project
Worksheet
Reviews
[2-06-0001]**

Following Hurricanes Katrina and Rita, Governor Blanco directed and authorized the Office of State Inspector General to monitor transactions of state departments and agencies conducted outside the scope of regulatory statutes, orders, rules, and regulations to ensure that those transactions were directly related to the emergencies, and were prudently and appropriately handled. Governor Blanco issued the directives through Executive Order KBB 2005-27 on September 3, 2005 and KBB 2005-66 on October 18, 2005. Consequently, we committed to assist the then Louisiana Office of Homeland Security and

Emergency Preparedness by assisting Executive Branch state departments and related agencies. The staff provided guidance on Federal Emergency Management Assistance (FEMA) regulations and reviewed FEMA Project Worksheets (PW's) and the related supporting documentation.

Our objective was to ensure that transactions of Executive Branch state departments and related agencies were appropriate and complied with FEMA regulations, while assisting them in maximizing eligible reimbursements from FEMA. Our staff reviewed 127 PW's from 22 Executive Branch state departments and related agencies.

Our findings were as follows:

- As of August 31, 2006, FEMA has obligated \$709,114,814 for PW's reviewed to be reimbursed to state departments and agencies, which includes administrative allowances for costs related to processing the transactions.
- As of August 31, 2006, state departments and agencies have received \$192,706,611 in expenditure reimbursements on the PW's reviewed for costs directly related to the emergency transaction.
- In addition, state departments and agencies received administrative allowances of \$1,237,204 to cover administrative costs related to processing the transactions for a total reimbursement of \$193,943,815.

We also identified some concerns that could affect FEMA reimbursements. These concerns are as follows:

- Documentation for advanced funds did not always meet requirements.

- One subgrantee used Public Assistance funds for expenditures that are the responsibility of another federal agency.
- Some documentation for significant expenditures may not stand up to an audit.

❧

April 12, 2007

**Housing
Authority of the
Town of Arcadia**

[1-07-0020]

Allegations: We received several allegations of improper activities by some members of the Housing Authority of the Town of Arcadia (Authority) Board of Commissioners. Most of the allegations were not valid. However, two of the allegations proved to be valid.

Our findings were as follows:

- Ms. Bonnie Critton, Chairperson of the Authority Board of Commissioners, was paid \$300 as compensation for duties normally performed by the Executive Director. The Arcadia Town Council, governing body for the town of Arcadia, did not approve the compensation as required by LSA-R.S. 40:540.
- In November 2006, the Authority paid Attorney Larry English \$5,000 as a retainer for future legal services. The Authority paid Mr. English an additional \$5,000 retainer in December 2006. We question whether the use of public funds as payment in the form of a retainer (i.e., payment before services are rendered) constitutes a prudent and sound business practice, as required by LSA-R.S. 40:489.

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April 13, 2007

**University of
Louisiana at
Lafayette
Review of
Proposed Land
Exchange
[1-07-0011]**

Allegation: A proposed land exchange between the University of Louisiana at Lafayette (ULL) and BRE-ARD, LLC--a private entity-- was not of equivalent value. Although the exchange had not materialized, on October 23, 2006, we began a review of the transaction out of concern that an unequal land exchange could be a violation of the State's constitution (Article VII, Section 14).

Our findings were as follows:

- During our audit of the proposed land exchange, nothing came to our attention to suggest that any laws were breached or any illegal activities occurred.
- Determining whether the properties involved in the exchange are equivalent in value will be difficult. The two pieces of property in question currently are used for different purposes. It may be difficult to “carve up” the ULL property in a manner that will yield a portion that is equivalent in value to the property that ULL is seeking to acquire.
- Subsequent to beginning the audit, we learned that signed documents were filed with the Lafayette Clerk of Court. These documents may cloud the ULL property’s title.

SOGR

New Initiative

In the past, most of our work has been generated by complaints from public and private individuals. Usually, complaints did not disclose illegal or inappropriate acts, but did raise questions about government operations. We have begun to conduct inspections of how Executive Branch departments are implementing various policies and procedures.

Our first effort involves identifying areas where Louisiana state government agencies can possibly reduce opportunities for fraud, waste, and abuse within the **Purchasing Card Program**. We will electronically examine transactions within selected State agencies and then visit those agencies to review supporting documentation. Our objectives are to determine whether the purchases are appropriate and to ensure that all relevant policies and procedures are being followed. Areas often selected for review will be those where Office of State Inspector General investigations have identified weaknesses in policies and procedures or deficiencies relating to an agency’s internal controls. Our final report will be issued during the forthcoming fiscal year.

Other efforts in this area that we will soon be initiating are examining the home storage of state vehicles and a review of the state’s travel agent contract.

Twenty-three copies of this public document were published in this first printing at a cost of \$103.69. The total cost of all printings of this document, including reprints is \$103.69. This document was published by the Office of State Inspector General, State of Louisiana, Post Office Box 94095, 150 Third Street, 3rd Floor, 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. Reference should be made to the Annual Report. 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.htm
- 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