



*State of Louisiana*  
DIVISION OF ADMINISTRATION

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KATHLEEN BABINEAUX BLANCO  
GOVERNOR

JERRY LUKE LEBLANC  
COMMISSIONER OF ADMINISTRATION

March 21, 2007

**MEMORANDUM**

To Whom It May Concern:

On February 21, 2007, our office issued a report titled "Grambling State University: Moving Expenses." We have amended pages 10 and 11 of that report with the attached letter.

If you have any questions, you may contact me at (225) 342-4262 or by email at Sharon.Robinson@la.gov.

Sincerely,

A handwritten signature in cursive script that reads "Sharon B. Robinson".

Sharon B. Robinson, CPA  
State Inspector General

SBR:kn  
Attachment



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COMMISSIONER OF ADMINISTRATION

March 20, 2007

Mr. J. Terry Ryder, Executive Counsel  
Office of the Governor  
P.O. Box 94004  
Baton Rouge, LA 70804-9004

Re: Case No. 1-07-0007

Dear Mr. Ryder:

On February 16, 2007, my office released an audit report that addressed allegations raised about moving expenses and other concerns at Grambling State University (GSU). The report contained a finding on page 10 titled "Leave Not Taken for Absences." We originally reported that Mr. Billy Owens, then GSU's Vice President for Finance, did not always take annual leave when absent from work while moving to GSU. We recommended that GSU recoup \$5,680.80 or obtain leave requests from him for 64 hours of unrecorded annual leave. Subsequent to the public issuance of the report, previously requested documentation has now been located and reviewed resulting in us having to amend the finding and related recommendation.

Specifically, on February 22, 2007, I was informed that July and August 2001 time and attendance records for Mr. Owens, which we had requested, have now been located. On December 1, 2006, my auditors requested that GSU's Comptroller provide Mr. Owens' time and attendance records (specifically, attendance and leave records) for the following periods:

- July 1, 2001 through August 31, 2001
- May 1, 2004 through May 31, 2004
- October 1, 2004 through January 31, 2005

On December 7, 2006, the Comptroller responded in writing that he was unable to locate specific time sheets. We called Mr. Owens on January 10, 2007 to inform him that our report was complete and that we would be sending a draft report prior to meeting with him to discuss it. We sent the draft report to Dr. Horace Judson (GSU President) and Mr. Owens on January 16, 2007 for their review and comment. However, we were unaware that Mr. Owens had been granted extended family medical leave on January 15, 2007 and that he apparently had not read and reviewed the report when we held our exit conference on January 25, 2007. On February 9, 2007, Dr. Horace Judson, GSU President, fully concurred with our finding and recommendation on this matter in his written response to the report.

After reviewing the time and attendance records and corresponding payroll registers, we should amend our finding. Mr. Owens did not always take annual leave when absent to move his personal belongings after being hired at GSU on three occasions, which equates to 24 hours. As a result, we now recommend that GSU management seek a \$1,765.44 reimbursement from Mr. Owens or obtain leave requests from him for 24 hours of unrecorded annual leave for the dates shown in the following chart.

<b>Dates</b>	<b>Number of Hours</b>	<b>Dollar Value</b>
July 26, 2001	8	\$576.96
November 1, 2004	8	\$594.24
November 2, 2004	8	\$594.24
<b>Totals</b>	<b>24</b>	<b>\$1,765.44</b>

Dr. Judson has provided additional comments, which are attached to this letter. We will make this letter available to the public immediately.

Respectfully submitted,



Sharon B. Robinson, CPA  
State Inspector General

SBR/BJJ/AMD/kn  
Attachment

cc: Dr. Sally Clausen



March 16, 2007

Ms. Sharon B. Robinson  
State Inspector General  
State of Louisiana  
P.O. Box 94095  
Baton, Rouge, LA 70804-9095

Dear Ms. Robinson:

I want to thank you for making certain corrections to your February 16, 2007 report on Grambling State University. In addition, I appreciate your allowing me to offer additional comments to your letter. My comments are as follows:

- Your revision correctly states that the former Vice President for Finance, Billy Owens, was not afforded an opportunity to read and review your original draft report due to the timing of his extended family leave. Your revision further provides that GSU's Controller was not able to locate Billy Owens' time and attendance records for July and August of 2001. The Controller diligently searched for the requested records and attributed his inability to find the records to relocation of staff and documentation over the past five years. After reading your published report, Mr. Owens' was able to direct GSU staff as to where they could locate the time and attendance records for July and August of 2001, which resulted in your removing six of nine days from your finding and recommendation that GSU adjust Mr. Owens' leave records for annual leave or have him reimburse GSU for the dollar value.
- I (Dr. Judson) did concur with the original report's findings and recommendation. While your auditor and my Controller understood that the July and August 2001 time and attendance records could not be located, I (Dr. Judson) was not aware of this, nor was it discussed during the exit conference. The report cites that time and attendance records were one source used to support your finding, so I accepted the finding and recommendation assuming that you had the source documents necessary to support your finding. Since I now understand that Mr. Owens was only paid for the days he worked in July and August of 2001, an examination of his time and attendance report was critical, since he was not required to submit leave slips for days that he was not paid.

Ms. Sharon B. Robinson  
March 16, 2007  
Page 2

- Finally, even though Mr. Owens' time sheet reflects that he worked on July 26, 2001, your letter still questions that date and suggests that GSU ask for reimbursement for that date. Mr. Owens' time sheet reflects that he worked July 26, 27 and 28, a Saturday, for which date you were informed that he was not paid since it is outside of his normal workweek. Due to Mr. Owens' commitment to working long hours for the university, as noted in my original response to you, and due to the fact that he did document working eight hours on July 28, 2001, I do not feel compelled to adjust his leave for the three days noted in your letter, but I will make the adjustment you note for two days of leave.

Please let me know if you need additional information.

Sincerely,

A handwritten signature in cursive script that reads "Horace A. Judson".

Horace A. Judson  
President

HAI:jj