



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 1, 2014

## LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER, NEW ORLEANS

Management officials and employees of auxiliary enterprises at the Louisiana State University Health Sciences Center in New Orleans received meals and drinks at campus facilities without paying for them, according to a management letter issued Monday by Legislative Auditor Daryl Purpera's office.

The report did not give the dollar value of the free meals and drinks taken by the employees but pointed out that the acting executive director and business manager for auxiliary enterprises were no longer employed by the center as of November 14.

The management letter, which covered the fiscal year ending on June 30, 2014, said the two individuals "received food and drinks from the main cafeteria in the Medical Education Building and coffee from the Kiosk in the Atrium on a routine basis without paying."

Before January 21, 2014, a contractor operated the dining facilities for the center. After that date, the Health Sciences Center took over the operations of the dining services, which included the Tiger Den Café in the Medical Education Building, the Dental School Café, the Atrium Coffee Kiosk, and Campus Catering.

The management letter said the former acting director also received meals and drinks without paying at the Tiger Den Café and the Atrium Coffee Kiosk while a vendor operated the facilities, and 15 other center employees "received meals and drinks either at that Tiger Den Café or the Dental School Café without paying" since LSU took over the food operations.

"There is a lack of written departmental policies and procedures to ensure the dining services staff know what is expected in the operations," the report said. "These issues are possible violations" of the state constitution and state law.

The report said the director of dining services at the New Orleans medical campus "will be reprimanded and given specific objectives and due dates for cafeteria operating improvements, and a date for a follow-up performance review. Other cafeteria employees will be reprimanded or terminated."



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The first report of the problem came from the center's Office of Compliance Programs in October, according to the state auditor. Health Sciences Center officials said they will have "all corrective actions" in place by January 1.

In another management letter finding, financial auditors said officials of the center's medical school operations in Baton Rouge were lax in ensuring that their employees "used the appropriate leave forms and that approval for leave requests was documented" by supervisors. Although LSU officials e-mailed to faculty and staff updated attendance and leave policy and procedures in April 2014, auditors found that the files of employees who took leave during April, May and June were inadequate.

Four of the nine employees tested did not have an application for leave form for any time off taken in the three-month period. Of the other five who had leave applications forms filed, only one form was "accurate and complete."

"Management of the School of Medicine in Baton Rouge has failed to require the appropriate documentation for leave requests and supervisory approval or disapproval of those requests," the report said. "Failure to properly document leave requests and supervisory approval of those requests increase the risk of employees taking unauthorized leave."

**For more information, contact:**

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**On Twitter:** LSUHSC-New Orleans officials received free meals and drinks at school facilities.