



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## SOUTHERN UNIVERSITY LAW CENTER

The former budget officer at Southern University Law Center failed to deposit cash and checks totaling \$282,537 between January 2010 and January 2013, according to an investigative audit released Monday by Legislative Auditor Daryl Purpera.

The audit said law center officials entered the office of Earline Crumpton in January and discovered un-deposited checks, cash and money orders totaling \$274,306, including some transactions dating to 2009. The audit said another \$8,231 was neither found in Crumpton's office nor deposited.

Crumpton was on leave when law center officials discovered the un-deposited cash and checks in January. She resigned Feb. 7; her retirement was effective June 30. The audit has been forwarded to the 19<sup>th</sup> Judicial District Attorney in East Baton Rouge Parish and other agencies as required by law.

"The law center's lack of adequate controls over collections allowed funds to go un-deposited for a period of several years without detection," the audit said. Southern University policy requires all funds received by the law center to be "properly accounted for, receipted and deposited into the designated account within 24 hours after collection."

The cash and checks to the law center came from payment of student fees, organization dues, merchandise sales, donations, and fees for continuing legal education programs, the audit said. Donations were supposed to go to the Southern University Foundation for deposit and the rest of the money was supposed to be turned over to the Southern bursar's office for deposit.

Crumpton refused to schedule an interview with members of the Legislative Auditor's staff.

Terry Hall, the law center's associate vice chancellor for financial affairs, said he started to receive calls in 2011 from donors whose checks to the law center had not cleared their banks. Hall eventually took over Crumpton's duties of turning over the receipts to the foundation or the bursar.

Hall said the law center has taken steps to strengthen its controls on depositing checks, cash and money orders.

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