



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## DELGADO COMMUNITY COLLEGE

BATON ROUGE – A former Delgado Community College official forged students’ names to time sheets and altered the number of hours they worked campus jobs generating more than \$22,500 in unearned Federal Work-Study funds from July 2011 to June 2012, according to an audit released Monday by Legislative Auditor Daryl Purpera. The report cited a Delgado campus police investigation.

The auditor’s management letter to Delgado officials also pointed out that an internal audit by the Louisiana Community and Technical College System showed that another \$11,851 was “misappropriated from the City Park campus controller’s office” from May 2008 to July 2011, as a result of funds missing and not deposited from three “Dolphin Card machines” at the college. The machines allow students to deposit funds to load their student ID cards to purchase items on the campus.

During the three-year period, the machines recorded collections of \$19,973; “however, only \$8,122 was collected and deposited into the college’s bank account.”

The former bursar, who was not named in the report, had keys that could open all the machines. The missing funds occurred before Aug. 1, 2011, about the time the ex-bursar took “an extended leave” prior to her resignation in October 2011.

After the internal audit by the community college system was finished, system officials notified New Orleans Police, the Orleans Parish district attorney’s office and the legislative auditor about the missing money, but law enforcement agencies have not been able to locate the former bursar.

State auditors separately sampled the pay records of 15 other student workers and discovered that multiple other supervisors of the student workers -- not the students -- “signed time sheets and monthly reports of hours worked on the students’ behalf” for payments totaling \$4,120. Supervisors did not ensure that students “did not work during their scheduled class times.”

Delgado police reported that the fired job development officer, “on numerous occasions” signed time sheets “he knew to be false. In addition, he admitted signing time sheets for students without knowing or verifying that the hours reported had actually been worked.”

Some of the students did not even work in the departments claimed on payroll records. The former job development officer allowed students to be “on-call,” instead of working a specific



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job, “float” between jobs on the campus and do homework assignments during scheduled work hours, a violation of the federal program’s rules.

The report said that laws involving injuring public records, filing or maintaining false public records and public payroll fraud “may have been violated.”

As of Feb. 23, “no legal action had been taken by the college against the employee and no funds had been recouped or paid back to the federal program.”

Delgado officials said in a response to the audit that the community college places “strong emphasis on the management of the Federal Work Study Program funds. The staff responsible for the oversight of this program is fully aware of the guidelines and procedures and will insure this incident does not reoccur.”

They said they have also taken steps to improve the accounting of the Dolphin Card deposits. “The college deems that the change in personnel and monitoring the adherence to internal controls in the City Park campus bursar’s office have proven effective,” the response said.

**For more information, contact:**

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