



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## LOUISIANA STATE UNIVERSITY, BATON ROUGE AND RELATED CAMPUSES

Ten workers at Louisiana State University and its related campuses falsified payroll records and received almost \$18,000 in improper payments, according to a report issued Monday by Legislative Auditor Daryl Purpera.

The management letter said that the incident involving the largest amount of money, \$9,348, occurred on the Baton Rouge campus when a student employee of the chemistry department “falsified time sheets and forged her supervisor’s signatures for hours not worked.” The money was charged to a federal biomedical and research training program.

Four employees of LSU-Alexandria’s facility services department were paid a total of \$7,225 for overtime hours not worked, the report said, while an LSU Agriculture Center employee also was overpaid \$364 for 24 hours not worked, based on falsified time sheets.

The state auditor said a student who worked at LSU’s Center for Computation and Technology “falsified time sheets and forged his supervisor’s signature for hours not worked, and improperly received \$820,” which was charged to a federal Computer and Information Sciences and Engineering program.

One student employee of the LSU Academic Center for Student Athletes “admitted he was paid for hours not worked by signing in and leaving the work area and subsequently returning to sign out,” the report said. The hours were charged to a federal work-study program, but the amount paid “was not determined. However, the student provided \$240 in repayment.”

Two other student workers at the student athlete center were identified as signing in for work then leaving. The report said that LSU indicated that these students were identified before receiving payments based on the falsified documents.

The report said LSU notified the Legislative Auditor’s Office of the falsified payroll records. As of October 1, all but two of the 10 have been fired. The two employees are at LSU-Alexandria. The report said LSU “is attempting to recover the funds from the employees and has paid back the funds in question to the applicable federal programs.”

“These instances occurred because employees and supervisors failed to follow established payroll policies and procedures for processing time and attendance,” auditors wrote. The report



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said LSU officials should review their policies for supervision of employees and oversight of payroll functions, “and strengthen controls to prevent falsified time sheets from being processed for payroll.”

LSU officials said in their response they concurred with the recommendations and anticipate having stronger measures in place by the end of January 2015.

The report also said that LSU’s Pennington Biomedical Research Center in Baton Rouge was five to seven months late submitting five Federal Funding Accountability and Transparency reports to federal agencies, auditors said. The federal reports are designed to “enhance transparency and build public trust in government.”

Four of the five reports reviewed by auditors misrepresented the date that Pennington signed an agreement with a partnering agency. Pennington officials “did not place sufficient emphasis on the review process to ensure that preparation errors were properly identified and corrected” and that the reports were filed on time, according to auditors.

The state auditor’s report said that Pennington should strengthen its controls to assure all of the transparency reports are “accurately prepared and adequately reviewed before submission.” Pennington officials agreed with the finding.

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**On Twitter:** Workers at LSU and its related campuses falsified payroll records, received almost \$18,000 in improper payments.