

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Statewide Audit of Financial Assistance Programs
for Colleges and Universities
State of Louisiana
Baton Rouge, Louisiana

October 15, 1997



Financial and Compliance Audit Division

*Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor*

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**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Financial Related Audit
September 18, 1997

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge, New Orleans, and Shreveport offices of the Legislative Auditor.

October 15, 1997

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
STATE OF LOUISIANA**

Financial Related Audit and
Independent Auditor's Report

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September 19, 1997

Independent Auditor's Report

**HONORABLE ROY L. BRUN, CHAIRMAN
AND MEMBERS OF THE HOUSE
COMMITTEE ON EDUCATION
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have performed a financial related audit of scholarships, fee waivers, tuition exemptions, fellowships, and cash stipends (financial assistance programs) at each state college and university within the State of Louisiana reporting entity. The objectives of our audit were to determine (1) if the internal controls are effectively designed, documented, and placed into operation to prevent, detect, and correct significant errors and material fraud related to awarding financial assistance; (2) if there are established written criteria for awarding financial assistance; and (3) if the college or university is complying with established written criteria in awarding financial assistance. We did not audit any financial assistance programs funded by federal programs, the university's foundations except for Delgado Community College and Louisiana State University at Alexandria and Eunice, and/or the alumni associations.

Our audit was performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, applicable to a financial related audit. Our limited procedures consisted of (1) interviewing certain college and university personnel; (2) examining selected college and university records; (3) reviewing applicable Louisiana laws and regulations; (4) reviewing applicable college and university policies, procedures, rules, and regulations; and (5) making inquiries to the extent we considered necessary to achieve our purpose. Our procedures included an assessment of the likelihood of material fraud and other illegal acts, and any such matters that came to our attention are presented in our findings and recommendations.

These limited procedures are substantially less in scope than an audit of financial statements in accordance with government auditing standards, the purpose of which is to provide assurance on the entity's presented financial statements, assess the entity's internal control structure, and assess the entity's compliance with laws and regulations that could materially impact its financial statements. Had we performed such an audit, or had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

LEGISLATIVE AUDITOR

HONORABLE ROY L. BRUN, CHAIRMAN
AND MEMBERS OF THE HOUSE
COMMITTEE ON EDUCATION
STATE OF LOUISIANA
Baton Rouge, Louisiana
September 19, 1997

Based on the application of the procedures referred to previously, the accompanying findings and recommendations represent those conditions that we feel warrant attention by the appropriate parties. Management's responses to the findings and recommendations presented in this report are included in Appendix D.

This report is intended for the information and use of the members of the House Committee on Education of the Louisiana Legislature and management of the colleges and universities and should be used only by those who fully understand the limited purpose of the procedures performed. By state law, this report is a public document, and it has been distributed to appropriate public officials as required by Louisiana Revised Statute 24:5-15.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

BB-911-d

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Office of Legislative Auditor

Executive Summary

Financial and Compliance Audit Division
Financial Related Audit
State of Louisiana

Statewide Audit of Financial Assistance Programs
for Colleges and Universities

The following represents a summary of the findings that resulted from our statewide financial related audit of financial assistance programs for Louisiana's state colleges and universities. Detailed information is contained in the findings and recommendations section of the report.

- Four universities (5 campuses) awarded financial assistance to students based on the determinations of only one university official.
- Southern University - Baton Rouge Campus did not maintain adequate controls over financial assistance awards.
- Four colleges and universities (5 campuses) did not follow their written criteria for selecting recipients of financial assistance awards.
- Two universities (three campuses) issued checks totaling \$150,895 directly to students for their scholarship proceeds, rather than crediting the students' fee bills.
- Three universities (5 campuses) lacked an adequate segregation of duties in the processing and awarding of financial assistance.
- Seven colleges and universities (9 campuses) have not maintained adequate documentation to ensure that student financial aid eligibility determinations are made in accordance with established criteria, awarded to the most deserving applicants, and maintained on file as required by state law.
- Three universities did not have authorization documentation, such as board resolutions and/or donor contracts, to support certain financial assistance programs.

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**Statewide Audit of Financial Assistance Programs
for Colleges and Universities
State of Louisiana
Executive Summary**

- Four colleges and universities (5 campuses) did not establish and maintain adequate written criteria for selecting and awarding financial assistance to students for certain awards.
- Seven universities (9 campuses) did not establish or maintain comprehensive written policies and procedures to provide instructions for awarding financial assistance.
- Four universities (5 campuses) did not establish procedures to independently review financial assistance awards to ensure that the recipients were the actual students approved by school officials, and to ensure that the students were eligible for the financial assistance provided to them.
- Two universities (3 campuses) did not report all financial assistance awards to their respective financial aid offices.
- Nicholls State University and Northwestern State University did not perform reconciliations of the total amount of financial assistance awarded to the universities' general ledgers.

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
STATE OF LOUISIANA**

BACKGROUND INFORMATION

CREATION AND DUTIES

Article VIII, Section 5 of the 1974 Louisiana Constitution created the Board of Regents. The board is responsible for planning, coordinating, and budgeting for all public higher education in the state; for administering the Louisiana Education Quality Support Fund as required by Act 1029 of 1989; and for formulating a master plan for higher education, including as a minimum within the master plan, a formula for the equitable distribution of funds.

Louisiana Revised Statute (R.S.) 17:3351 provides that each college and university management board, as a body corporate, has the authority to exercise all power to direct, control, supervise, and manage the institutions of higher education under its control. This power is subject only to the powers of the Board of Regents. In addition, R.S.17:3351 specifically provides that each management board has the authority to determine the fees to be paid by students.

The colleges and universities in the scope of this audit that are under the control of each of the management boards are as follows:

- **Board of Trustees for State Colleges and Universities** - Delgado Community College, Blaine P. Nunez Community College, Grambling State University, Louisiana Tech University, McNeese State University, Nicholls State University, Northeast State University, Northwestern State University, Southeastern Louisiana University, and University of Southwestern Louisiana. These colleges and universities comprise the University of Louisiana System.
- **Louisiana State University (LSU) Board of Supervisors** - LSU Board of Supervisors and System Administration, Pennington Biomedical Research Center, LSU and ASM College - Baton Rouge, LSU at Alexandria, LSU at Eunice, Paul M. Hebert Law Center, LSU Agricultural Center, University of New Orleans, LSU in Shreveport, and LSU Medical Center. These entities comprise the Louisiana State University System.
- **Southern University Board of Supervisors** - Board and System Administration, Baton Rouge Campus, New Orleans Campus, and Shreveport/Bossier City Campus. These entities comprise the Southern University System.

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Background Information (Continued)

Enrollment data (unaudited) obtained from the Board of Regents at these institutions for the fall 1995 and spring 1996 semesters are presented in Appendix A and reflect a total of 170,692 and 152,501 students, respectively.

HOUSE COMMITTEE ON EDUCATION REQUEST AND OTHER REPORTS

Our statewide audit of financial assistance programs for colleges and universities is the result of a legislative request from the Louisiana House Committee on Education. The Legislative Auditor has issued other reports covering this audit period that included findings related to scholarships and other financial assistance at Louisiana's colleges and universities. Those reports, as well as a related report issued by LSU's Internal Audit Department, will be discussed in the following paragraphs, and the findings included in those reports will not be repeated in this report.

The LSU and A&M College - Baton Rouge Internal Audit Department issued a report on August 23, 1995, outlining findings related to a review of various financial assistance programs within LSU, including the Chancellor's Incentive Awards Scholarship Program. As a result of the LSU internal audit report and findings, on October 10, 1995, the Louisiana Legislature's House Committee on Education directed the Legislative Auditor to examine the LSU Chancellor's Incentive Awards Scholarship Program and related financial aid issues.

On October 28, 1995, the Legislative Auditor presented a letter report to the House Committee on Education that included findings on the Chancellor's Incentive Awards Scholarship Program. During that meeting, the committee directed the Legislative Auditor to conduct a statewide audit of financial assistance programs at all state colleges and universities.

On December 9, 1995, the Legislative Auditor presented a second letter report to the House Committee on Education relating to a privately-funded scholarship awarded to recipients selected by the former Special Assistant to the Chancellor at LSU and A&M College - Baton Rouge. This report resulted from a request by the Legislative Auditor to LSU for certification of compliance with National Collegiate Athletic Association regulations concerning the Chancellor's Incentive Awards Scholarship Program. During the December committee meeting, the committee directed the Legislative Auditor to obtain a listing and certification from LSU of all the scholarship programs that the former Special Assistant to the Chancellor was directly involved in at LSU.

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES

STATE OF LOUISIANA

Background Information (Continued)

As a result of the committee's December request, on March 14, 1997, the Legislative Auditor submitted a third letter report to the House Committee on Education that detailed the specifics of the committee's request related to scholarship programs involving the former special assistant.

In our June 30, 1995, audit reports issued November 13, 1995, and December 11, 1995, respectively, on Northwestern State University and Grambling State University, the findings titled "Controls Over Scholarship Awards," and "Violations of Scholarship Criteria," respectively, related to financial assistance programs. Also, in our June 30, 1995, audit report issued June 4, 1997, on the Louisiana State University System, the findings titled "Inadequate Documentation for Louisville Slugger Scholarship," and "Violations of Scholarship Criteria," related to LSU and A&M College - Baton Rouge. Management's response is also included in those reports. A copy of those reports are available for public inspection at the Baton Rouge, New Orleans, and Shreveport offices of the Legislative Auditor. Executive summaries of those reports can be found on the Internet at www.la.state.la.us/6995&109.

OBJECTIVES

The objectives of our audit were to determine (1) if the internal controls were effectively designed, documented, and placed into operation to prevent, detect, and correct significant errors and material fraud related to awarding financial assistance; (2) if there were established written criteria for awarding financial assistance; and (3) if the college or university complied with established written criteria in awarding financial assistance.

AUDIT SCOPE AND METHODOLOGY

Our audit was performed in accordance with Government Auditing Standards, issued by the Comptroller General of the United States, applicable to financial related audits. Financial related audits include audits of (1) segments of financial statements; (2) internal controls over compliance with laws and regulations; (3) internal controls over financial reporting and/or safeguarding assets; and (4) compliance with laws and regulations and allegations of fraud.

The audit included a review of the policies and procedures in effect for the 1996 school year, and a sample of financial assistance award transactions that occurred during the year within all state colleges and universities. The 1996 school year includes the summer and fall 1995 and spring 1996 semesters.

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Background Information (Continued)

Our limited procedures consisted of the following:

1. Interviewing certain college and university personnel
2. Examining selected college and university records
3. Reviewing applicable Louisiana laws and regulations
4. Reviewing applicable college and university policies, procedures, rates, and regulations
5. Making inquiries to the extent we considered necessary to achieve our objectives

Our procedures also included an assessment of the likelihood of material fraud and other illegal acts, and any such matters that came to our attention are presented in our findings and recommendations.

GLOSSARY AND EXPLANATION OF AWARDS

For the purpose of this audit, we have defined financial assistance (awards) as follows:

- **Scholarships** - those awards established by law and designated as scholarships; certain awards granted on the basis of stated qualifications in addition to scholastic attainment, and awards created by the school's governing boards and designated as scholarships
- **Fee Waivers** - waiver of assessed university fees; out-of-state fees are not assessed as a revenue nor recognized as an expenditure in the school's accounting records
- **Tuition Exemptions** - exemption of tuition; tuition and fees are assessed as a revenue and offset against an exemption expenditure in the accounting system
- **Fellowships** - honor awards granted to students enrolled in the Graduate School or a professional school as recognition of outstanding scholastic ability or achievement
- **Stipends** - awards paid to students based on services performed or outstanding academic performance

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES

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Background Information (Concluded)

- **Endowed Scholarships** - those scholarships funded by a donor with the restriction that the principal is not expendable
- **Non-Endowed Scholarships** - those scholarships funded by a donor where the principal and interest may be expended
- **Resident** - student whose official domicile is in Louisiana
- **Nonresident** - student whose official domicile is out-of-state or international
- **Program** - description of award type(s)

Awards funded with state dollars or with contributions from private donors that became public funds when they were given to the institution were included in the scope of this audit. However, awards funded by federal dollars, the universities' foundations, except as noted, and/or the alumni associations were not included in the scope of this audit. The federally funded financial assistance programs are audited as part of the annual/biannual audits of each college and university.

Scholarships funded by the foundations were included, for informational purposes only in our schedules of awards, and were not tested, except for Delgado Community College and Louisiana State University at Alexandria and Eunice. The foundations are not considered part of the universities' reporting entity, and we do not have access to those records unless specifically granted by the foundation.

A separate award is defined as each time a student received a financial assistance award. For example, if a student received an award in each of two semesters, then two awards were counted. As presented in Appendix B, the state colleges and universities included in the scope of our audit reported that 116,757 awards totaling over \$81.9 million were given during the 1995-96 fiscal year. Appendix C presents financial assistance awarded by type of program by college or university for the 1995-96 fiscal year.

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
STATE OF LOUISIANA**

FINDINGS AND RECOMMENDATIONS

Findings and recommendations from our statewide financial related audit of the financial assistance programs for Louisiana's state colleges and universities follow. Responses from individual colleges and universities can be found in Appendix D.

DISCRETIONARY SCHOLARSHIPS

Four universities (5 campuses) awarded financial assistance to students based on the determinations of only one university official. Adequate internal controls require that there be a proper segregation of duties for awards of financial assistance so that no one person is in a position to both accept and approve financial assistance applications. Our audit disclosed the following:

1. Of the 33 programs (101 awards) tested at Louisiana State University (LSU) and AMU College - Baton Rouge, one was considered discretionary that was not previously reported in other audit reports. The Graduate School Fellowship program requires the approval of only one individual, the Dean or Assistant Dean. Six students received Graduate School Fellowship awards totaling \$15,287 (see management's response at D-22).
2. The Paul M. Hebert Law Center awarded 28 General Tuition Waivers totaling \$48,821 and 84 Minority Fee Waivers totaling \$155,138. While there are written guidelines governing the awards for these two programs, we noted that the Chancellor can waive the guidelines and award the financial assistance at his discretion. Of the 13 General Tuition Waivers tested, 3 recipients receiving \$8,989 did not meet the minimum eligibility criteria and were awarded the waiver at the Chancellor's discretion. Of the 30 Minority Fee Waivers tested, 13 recipients did not meet the minimum eligibility criteria and were awarded the waiver at the Chancellor's discretion (see management's response at D-30).
3. We identified 580 financial assistance awards totaling \$238,201 in two discretionary programs at Northwestern State University that were each controlled by one university employee. The Financial Aid Director awarded 212 Northwestern State University General Scholarships totaling \$79,801, and the Director of Admissions and Recruiting awarded 368 Outstanding Student Awards totaling \$158,400 (see management's response at D-17).

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

4. The Chancellor of the Southern University - Baton Rouge Campus selected the 39 recipients of 68 awards totaling \$62,567 for the Chancellor's Financial Assistance Award. In addition, out of 368 total awards, the Chancellor's Office approved 238 awards totaling \$300,019 for 132 recipients of Academic Scholarships, and also made the initial selection of 13 recipients for 20 of these awards totaling \$26,140. The university was unable to provide documentation as to whether the Chancellor's Office or a scholarship committee made the initial selection of the remaining 119 recipients for 218 awards totaling \$274,679 (see management's response at C-37).
5. The University of Southwestern Louisiana awarded discretionary Presidential Scholarships to 31 students totaling \$34,096 for fiscal year 1996. These scholarships required only the approval of the president of the university and had no written guidelines (see management's response at C-98).

University officials have not established policies and procedures that require the awarding of all financial assistance to be based on recommendations of a scholarship committee. By allowing awards to be made based on determinations of one individual, the risk increases that students may receive financial assistance awards when they are not actually eligible or that students exist whom are more deserving of an award.

Colleges and universities should establish policies and procedures that require the establishment of a scholarship committee for selecting all award recipients.

LACK OF CONTROLS AT SOUTHERN UNIVERSITY

Southern University - Baton Rouge Campus did not maintain adequate controls over financial assistance awards. Effective internal controls require that all financial assistance for which an award committee has been established be awarded by that respective committee, and that all criteria are written and specific and applied consistently to ensure that all eligible applicants have an equal opportunity to be selected. Our audit of 14 programs at Southern University - Baton Rouge Campus disclosed the following:

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA

Findings and Recommendations (Continued)

1. The Office of the Chancellor, which awards the Chancellor's Financial Assistance Award, did not establish specific award criteria to be applied in an objective and uniform manner. We tested all 99 of the Chancellor's Financial Assistance Awards for school year 1995-96, and noted the following:
 - Twenty-four of the 39 students receiving the 66 awards had cumulative grade point averages (GPA) that ranged from 2.962 to 1.673. These students were awarded \$31,747.
 - Eight awards were made to university employees' children; two were made to university employees (one works in the Chancellor's Office and one is a part-time football coach); and one was made to a former student athlete. These 11 awards totaled \$15,881.
 - One student, who is a part-time football coach and former athlete, with a 1.674 cumulative GPA, earned zero credit hours for the fall and spring semesters, but was awarded \$2,028 in Chancellor's Financial Assistance Awards and \$8,408 of other financial assistance for the school year.
 - One student, the child of a university dean, with a 2.662 cumulative GPA, earned one credit hour for a tennis course for the fall semester, and zero credit hours for the spring semester, but was awarded \$2,028 in financial assistance for the school year.
 - One student, with a 0.857 GPA, earned only three credit hours in the fall 1995 semester, but received the \$1,014 award for that semester and in the spring semester for a total of \$2,028.
2. Of 348 Academic Scholarships, 16 awards totaling \$43,280 were made without review and recommendation by the scholarship committee. Thirty-five of these awards were recommended by the colleges of Agriculture, Education, and Visual Performing Arts, and the remaining 20 awards were selected directly by the Chancellor's Office. The university was unable to document whether the Chancellor's Office or the scholarship committee made the initial selection of another 210 awards totaling \$274,676.

Also, our test of 20 awards given to enrolled freshmen disclosed that 5 awards did not meet the established criteria that students score a

LEGISLATIVE ASSISTANT

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA

Findings and Recommendations (Continued)

minimum of 18 on the American College Test (ACT) and maintain a minimum GPA of 3.0.

3. The College of Engineering awarded a \$500 Minority Engineering Scholarship to a student who was not enrolled in the engineering program. Another student earned only seven academic units in the fall 1995 and was given a \$500 award. The Minority Engineering Scholarship requires that students complete a minimum of 12 academic units per semester.

University officials failed to emphasize the importance of effective internal controls over financial assistance programs, which resulted in awards to individuals not deserving of the awards or not meeting the established criteria, and increases the risk that financial assistance may be given to ineligible students or that students who qualify may be denied.

Southern University officials should develop and implement effective internal controls to ensure that all criteria is written and specific, and applied consistently so that all eligible applicants have an equal opportunity to be selected. Also, university officials should ensure that recipients are reviewed by the scholarship committee, and that recipients meet the minimum requirements of each program.

Management concurred with the findings and recommendations (D-41).

VIOLATIONS OF SCHOLARSHIP CRITERIA

Four colleges and universities (6 campuses) did not follow their written criteria for selecting recipients of financial assistance awards. Adequate internal controls require that university officials follow established criteria to ensure that only eligible students are awarded financial assistance. Our audit disclosed the following:

1. Grambling State University did not comply with established criteria for 11 of the 64 awards tested. The awards made in violation of the criteria totaled \$10,514 and were made in the High School Honors Scholarships and the High Ability Scholarships programs (2 of 17 programs tested). One of the students involved was the son of the employee responsible for awarding the scholarships (see management's response at D-6).
2. LSU at Alexandria did not comply with established criteria for 4 of the 30 awards tested. The awards made in violation of the criteria totaled \$4,080 and were made in the William and Alice Mildred Morca

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

- Scholarship and the Merit Honor Award program (2 of 12 programs tested) (see management's response at D-24).
3. LSU at Eunice did not comply with established criteria for 7 of the 42 awards tested. The awards made in violation of the criteria totaled \$8,280 and were made in the Centennial Honor Award program, the Barton Freehand Scholarship, and the Merit Honor Award program (3 of 15 programs tested) (see management's response at D-27).
 4. LSU and A&M College - Baton Rouge did not comply with established criteria for 8 of the 101 awards tested. The awards made in violation of the criteria totaled \$10,700 and were made in the Academic Common Market Fee Exemption, the COCOPIL Foreign Teachers of French Fee Exemption, the Dean J. G. Lee, Jr. Scholarship, the Music Scholarships, and the Boykin-Pegues Scholarship (5 of 30 programs tested) (see management's response at D-22).
 5. Northeast Louisiana University did not comply with established criteria for 2 of the 41 awards tested. The awards made in violation of the criteria totaled \$3,286 and were made in the Dependent Employee Fee Waivers program (1 of 19 programs tested) (see management's response at D-15).
 6. Elaine P. Huxed Community College did not comply with established criteria for 7 of the 42 awards tested. The awards made in violation of the criteria totaled \$2,145 and were made in the Presidential Scholarships, the National Guard Tuition Exemptions, and the Employee Tuition Exemption programs (3 of 10 programs tested) (see management's response at D-4).

University officials have not followed established criteria to determine eligibility for student financial assistance awards. As a result, the universities mentioned previously have paid at least \$37,016 to students who did not meet the minimum established criteria.

Colleges and universities should ensure that student financial assistance is awarded only to individuals determined to be eligible in accordance with program guidelines.

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

DISBURSEMENTS MADE DIRECTLY TO STUDENTS

Two universities (3 campuses) issued checks totaling \$150,885 directly to students for their scholarship proceeds, rather than crediting the students' fee bills. Prudent business practices dictate that scholarship proceeds should be credited to the students' fee bills in order to ensure that these funds are used for educational purposes. Our audit disclosed the following:

1. Twenty-nine awards, totaling \$68,968, of the 101 awards tested at LSU and A&M College - Baton Rouge were paid directly to the students by check (see management's response at C-23).
2. All of the three awards tested for the LSU System office, totaling \$2,400, were paid directly to the students by check (see management's response at C-23).
3. Four departments at Nicholls State University paid \$79,535 directly to students for their scholarship proceeds. The four departments were the Department of Government, the Music Department, the Department of Agriculture, and the Department of Business (see management's response at C-14).

University officials have not centralized financial assistance awards and many different departments select recipients and distribute payments directly to students, which increases the risk that an ineligible student may receive the award, or that the funds may not be used for educational purposes as intended. Crediting the students' fee bills would enhance the centralized tracking of financial assistance to students and would help eliminate violations from conflicting awards such as federal assistance, the Louisiana Honors Scholarship, and athletic awards.

Colleges and universities should credit the financial assistance awards to the students' fee bills.

LACK OF SEGREGATION OF DUTIES

Three universities (3 campuses) lacked an adequate segregation of duties in the processing and awarding of financial assistance. Adequate internal controls require the segregation of incompatible functions. The lack of segregation could result in errors and/or fraud that may not be detected in a timely manner. Our audit disclosed the following:

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Findings and Recommendations (Continued)

1. Certain departments at LSU and A&M College - Baton Rouge selected the recipient, requested the check, and distributed the check to the student. Of the 101 awards listed, 10 recipients with awards totaling \$30,790 were chosen by the same department that both requested and distributed the check (see management's response at D-20).
2. The LSU System office awarded one scholarship, the President's Emergency Fund. The President's Office selected the recipient and distributed the check. Three awards totaling \$2,400 were made in fiscal year 1999 (see management's response at D-20).
3. The Director of the Financial Aid Office at LSU in Shreveport can perform all functions within the office relating to scholarship awards. In some instances, the director verified and/or determined eligibility of the recipients, posted to the students' financial aid database, and requested payments for the students (see management's response at D-31).
4. Lack of segregation of duties existed at Nicholls State University as follows:
 - Four department heads selected the recipients, requested the checks, received the checks, and distributed the checks to the students for departmental scholarships. The four departments and the dollar amounts distributed were the Department of Government (\$10,200); the Music Department (\$2,000); the Department of Agriculture (\$200); and the Department of Business (\$800).
 - The Band Director awarded 229 Band Service Awards totaling \$82,185. The director requested the checks, received the checks, and distributed them to the students.
 - The Scholarship Coordinator performed incompatible functions for five programs. The Scholarship Coordinator received the applications, verified ACT and GPA ratings, ranked applicants, selected recipients, prepared award letters, posted financial awards to students' financial award sheets, and posted awards to students' fee bills. The total amount awarded in fiscal year 1999 was \$301,402.
 - A professor of management maintained complete control over approximately \$25,000 in assets used to fund the Michael Bauer Memorial Scholarship. The funds were maintained in a

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Findings and Recommendations (Continued)

brokerage account, a certificate of deposit, and a passbook savings account. The professor directed the investment of all funds, received contributions from the donor family, prepared the deposit, maintained the checkbook, had sole signatory authority to write checks, received account statements, and withdrew funds for scholarships. The College of Business Scholarship Committee selected the recipients of this award.

(See management's response at D-8.)

5. Southern University - Baton Rouge Campus did not adequately segregate duties in 3 of the 8 stipend programs tested. The same department selected the recipients, requested the check, and disbursed the check. These departments did not have documentation on file that the students actually received the checks, which totaled \$12,478 (see management's response at D-38).

University officials have not emphasized the importance of segregating functions that are incompatible. An inadequate segregation of duties increases the risk that ineligible students may be awarded financial assistance and increases the risk of misuse of funds.

Colleges and universities should review their current procedures and properly segregate the performance of all incompatible functions relating to the processing and awarding of student financial assistance.

**LACK OF DOCUMENTATION SUPPORTING
ELIGIBILITY DETERMINATIONS**

Seven colleges and universities (9 campuses) have not maintained adequate documentation to ensure that student financial aid eligibility determinations are made in accordance with established criteria, awarded to the most deserving applicants, and maintained on file as required by state law. Adequate internal controls require that all necessary documentation be obtained and maintained to demonstrate that students are eligible for financial assistance awards. In addition, Louisiana Revised Statute 48:36 requires that public records be maintained according to schedules developed and approved by the state archivist, or if no schedule has been adopted, for at least three years. Our audit disclosed the following:

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

1. Three of 64 awards tested at Grambling State University lacked adequate documentation to support eligibility determinations. One student received athletic scholarships for baseball totaling \$2,800, but the university did not have the Student Renewal Certificate and/or the National Letter of Intent on file to indicate the award was properly authorized. In addition, two students received Resident Assistant Waivers totaling \$3,100, but the university did not have proper applications or award letters on file (see management's response at D-5).
2. Six of 104 awards tested at LSU and A&M College - Baton Rouge lacked adequate documentation to support eligibility determinations. Financial need statements were not on file for three recipients of the Boykin-Pegues scholarships, and applications were not on file for three recipients of the George Fasting scholarships. University staff stated that financial need statements were not obtained for the Boykin-Pegues scholarships, and the applications for the George Fasting scholarships were discarded. The six recipients received financial assistance totaling \$4,760 (see management's response at D-22).
3. LSU Medical Center at New Orleans, School of Allied Health, did not retain complete documentation of potential recipients of the Faculty/Alumni Scholarship program to demonstrate that the most qualified students were selected. Total amounts awarded were \$2,500 (see management's response at D-33).
4. Louisiana Tech University did not maintain applications or award letters for 5 of the 38 awards tested in the student aid files. The five scholarships totaled \$2,310, and were made in four programs: the H. E. Ruff Scholarship, the Human Ecology Alumni Scholarship, the National Meet Finalist award, and the Louisiana Tech Teacher Tuition Exemption (see management's response at D-7).
5. Six awards tested at Nicholls State University lacked adequate documentation to support eligibility determinations. Applications for awards totaling \$1,575 were not found for four recipients of the Department of Mass Communications Scholarship. Applications for awards totaling \$500 were not found for two recipients of the Michael Bauer Memorial Scholarship (see management's response at D-10).
6. The Director of Financial Aid at Northwestern State University increased the recorded cost of attendance for five students without providing the

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
STATE OF LOUISIANA**

Findings and Recommendations (Continued)

required documentation. This practice may have permitted students to receive loans in excess of what they may have been allowed. Three of these students were university employees working in the Financial Aid Office. The five adjustments totaled \$53,963. In addition, four students received Debate Team and Theater Scholarships totaling \$5,747, but the university did not maintain application letters on file to indicate that the awards were properly authorized (see management's response at D-17).

7. Elaine P. Nunez Community College did not maintain documentation on file to ensure that students receiving the Over 55 fee exemptions met the age requirements. During the fiscal year 1996, 368 Over 55 fee exemptions totaling \$54,940 were granted. In addition, Elaine P. Nunez student fee bills were reduced by \$4,885 without adequate documentation to support these reductions (see management's response at D-3).
8. Two of the six stipend programs tested at the Southern University - Baton Rouge Campus and one of the three stipend programs tested at the Southern University - New Orleans Campus did not have approved award letters on file. The awards from these programs totaled \$24,442 (see management's response at D-35).

In addition, the Southern University - New Orleans Campus could not provide documentation to support changes to stipend payment vouchers for one program tested. Undocumented changes to payment vouchers resulted in one student receiving \$600 over the approved amount, one student receiving \$150 over the approved amount, and three students receiving a total of \$650 less than the approved amount (see management's response at D-42).

Failure to maintain adequate documentation increases the risk that ineligible students may receive financial assistance awards when there are students who are more deserving. In addition, failure to maintain adequate records on file subjects the colleges and universities to noncompliance with state law.

(Colleges and universities should) maintain required documentation on file to support student financial aid eligibility determinations and to demonstrate that the eligibility determinations are made in accordance with established criteria, awarded to the most deserving applicants, and maintained on file as required by state law.

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

LACK OF FINANCIAL ASSISTANCE AWARD AUTHORIZATION DOCUMENTATION

Three universities did not have authorization documentation, such as board resolutions and/or donor contracts, to support certain financial assistance programs. Authorization documentation is the written establishment of the award either by state law, board resolution, or private donor. Adequate internal controls require that documentation be obtained, maintained, and reviewed to ensure that scholarships are properly authorized, approved, and funded. Our audit disclosed the following:

1. Grambling State University did not maintain authorization documentation for one of the 17 programs tested. Grambling awarded 114 Resident Assistant Fee Waivers totaling \$28,350 in financial assistance awards for fiscal year 1999 without authorization documentation (see management's response at D-9).
2. LSU in Shreveport did not maintain authorization documentation for 2 of the 21 programs tested. Financial assistance awards for these 2 programs, the Athletic Awards Program and the Cole, Evans, & Paterson Scholarship, totaled \$9,500 for fiscal year 1999 (see management's response at D-31).
3. Northeast Louisiana University did not maintain authorization documentation for 5 of the 19 programs tested. The 5 programs were the Northeast Louisiana University - Four-Year Scholarship, the President's Distinguished Scholarship, the Band Scholarships, the Resident Assistant Waiver Program, and the Hall Director/Assistant Hall Director Program. Financial assistance awards for these 5 programs totaled \$817,625 for fiscal year 1999 (see management's response at D-15).

University officials improperly assumed that scholarships had been authorized, at some level, because the same scholarships are generally awarded year after year; funding is available for these awards; and the authenticity of the program has not been questioned. As a result, the universities mentioned previously have awarded \$912,475, without authorization documentation. In addition, the lack of authorization documentation for awards increases the risk that scholarship funds could be expended for purposes other than that intended by state law, board resolution, or the private donor.

Colleges and universities should obtain and maintain authorization documentation to establish specific criteria for awarding financial assistance and should ensure that awards are made in accordance with those criteria.

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

LACK OF ADEQUATE CRITERIA

Four colleges and universities (8 campuses) did not establish and maintain adequate written criteria for selecting and awarding financial assistance to students for certain awards. Adequate internal controls require specific written guidelines for each award that are not subject to various interpretations and should be based on the award's authorization documentation to ensure that only eligible students receive financial assistance. Certain awards contained non-specific criteria including wording such as "outstanding high school records," "academic potential," "needy students," and "poor and deserving Christian girls." Vague guidelines are subject to interpretation. Our audit disclosed the following:

1. Seven of the 12 programs tested at LSU at Alexandria had criteria that was not specific and was subject to individual interpretation. Awards totaling \$51,810 were made from the following programs: the Merit Honor Awards, the Chancellor's Scholarships, the Barbara M. Martin Scholarship, the William and Alice Michred Moros Scholarship, the Morris N. Abrams Memorial Scholarship, the Lettie Pace Whitehead Foundation Scholarship, and the Martin Foundation Scholarship (see management's response at D-24).
2. Three of the 14 programs tested at LSU at Eunice had criteria that was not specific and was subject to individual interpretation. Awards totaling \$41,750 were made from the following programs: the Merit Honor Awards, the Perry Edith Wine Educational Trust Scholarship, and the Lettie Pace Whitehead Foundation Scholarship (see management's response at D-26).
3. One of the 10 programs tested at LSU Medical Center in Shreveport had vague criteria for selecting recipients. The total amount awarded from the Minority Scholarship for Cultural Diversity program was \$138,000 (see management's response at D-24).
4. One of the 21 programs tested at LSU in Shreveport did not have written criteria for selecting recipients. The total amount awarded from the Athletic Awards program was \$1,500 (see management's response at D-21).
5. One of the 42 programs tested at Nicholls State University did not have written criteria for selecting recipients. A professor personally funded a one-time \$500 award and that professor selected the recipient (see management's response at D-11).

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA

Findings and Recommendations (Continued)

5. One of the 10 programs tested at Elaine P. Nunez Community College did not have written criteria for selecting recipients. The total amount awarded from the Mercaux/Soper scholarships program was \$7,074. Management at Elaine P. Nunez Community College did not concur with the finding, and stated that written criteria do exist for the Mercaux/Soper scholarships program. However, criteria for the Mercaux/Soper scholarships program were not provided at the time of our audit. In addition, the written criteria that have been provided are vague (see management's response at D-2.)

7. Three of the six stipend programs tested at the Southern University - Baton Rouge Campus did not have written criteria for selecting recipients. The total amount awarded from the Sickle Cell Anemia Research, Maria Marietta Manned Space Systems, and Chemistry-American Chemical Society programs was \$37,921 (see management's response at D-38).

Also, one of the 14 scholarship programs tested at the Southern University - Baton Rouge Campus, the Chancellor's Financial Assistance Awards, totaling \$62,567, had criteria that were not specific and were subject to individual interpretation (see management's response at D-39).

8. One of the three stipend programs tested at the Southern University - New Orleans Campus did not have written criteria for selecting recipients. The total amount awarded from the Biological Sciences Education Grant program was \$19,500 (see management's response at D-42).

University officials have not placed sufficient emphasis on the importance of establishing specific written criteria for selecting recipients. As a result, the risk increases that financial assistance may be given to ineligible students or students who do not match the intentions of the program. Consequently, those students who qualify may be denied.

Colleges and universities should ensure that all award programs have specific written criteria for selecting recipients, and the guidelines should include (1) methods to be followed to calculate individual award amounts, (2) criteria that are not vague or subject to individual interpretation, and (3) criteria that adhere to the requirements of the authorization documentation.

Legislative Auditor

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

LACK OF FINANCIAL ASSISTANCE POLICIES AND PROCEDURES

Seven universities (9 campuses) did not establish or maintain comprehensive written policies and procedures to provide instructions for awarding financial assistance. Adequate internal controls require written policies and procedures to ensure that university officials select recipients and process financial assistance awards according to policy. Written policies should be applied uniformly to applicants for financial assistance to ensure that all eligible students be provided equal opportunities to receive financial assistance awards. Our audit disclosed the following:

1. The Student Financial Aid Office at Grambling State University did not have updated written procedures for awarding financial assistance, and three departments—Athletics, Billing, and Admissions did not have written procedures to implement the guidelines for processing financial assistance awards. In addition, the Scholarship Committee did not have formal written policies and procedures or minutes of its meetings (see management's response at D-6).
2. Louisiana Tech University, Nicholls State University, and Northwestern State University did not have written policies and procedures for selecting recipients and awarding scholarships (see management's responses at D-7, D-12, and D-17, respectively).
3. The Student Financial Aid Office at LSU in Shreveport did not have written policies and procedures for awarding scholarships, and three departments—the Noel Memorial Library, the Biology Department, and the Accounting Department lacked written procedures for recipient selection (see management's response at D-31).
4. The Band Department at Northeast Louisiana University did not have written policies and procedures for selecting recipients, and the Resident Life Department did not have formal written guidelines and procedures for determining recipient eligibility, selection, or award amounts (see management's response at D-15).
5. The Baton Rouge and New Orleans campuses of Southern University did not have overall written procedures for awarding scholarships and did not have a written appeals process. The Shreveport-Bossier City Campus had written policies and procedures, but not all financial assistance programs were included (see management's responses at D-48, D-42, and D-43, respectively).

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA Findings and Recommendations (Continued)

Historically, university officials have used the same practices and procedures from year to year to award scholarships and these unwritten procedures have become generally accepted practice for the scholarship award process.

Colleges and universities should ensure that adequate written policies and procedures are developed and implemented uniformly so that all types of financial assistance can be properly awarded and processed.

LACK OF FINANCIAL ASSISTANCE AWARD REVIEW PROCESS

Four universities (3 campuses) did not establish procedures to independently review financial assistance awards to ensure that the recipients were the actual students approved by school officials and to ensure that the students were eligible for the financial assistance provided to them. Adequate internal controls should include a process whereby an independent review is conducted to determine if the recipients receiving the awards were the ones selected by school officials and that they were eligible for the financial assistance received. Our audit disclosed the following:

1. There was no independent verification to determine that the students selected for awards by the Student Financial Aid Office at Grambling State University were the actual recipients of the awards. Also, financial assistance awards by other departments within the university were not subject to review by the Financial Aid Office to ensure that recipients met the required criteria (see management's response at C-9).
2. Financial assistance awards made by departments within LSU and A&M College, Baton Rouge, which were not processed through the Office of Student Aid and Scholarships, were not independently reviewed to ensure that the recipients met the established criteria (see management's response at C-23).
3. No independent verification was made to ensure that recipients selected by the Financial Aid and Scholarship Committee at LSU in Shreveport were the actual recipients of the awards. Also, scholarships awarded by other departments were not subject to review by the Financial Aid Office to ensure that recipients met the required criteria for the award (see management's response at C-32).
4. No independent verification was made to ensure that recipients selected by the Medical School Scholarship Committee at LSU Medical Center in

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA

Findings and Recommendations (Continued)

Shreveport were the actual recipients of the awards. Also, the Minority for Cultural Diversity scholarships awarded by the Office of Multicultural Affairs were not reviewed by the Financial Aid Office or the Office of Student Affairs to ensure that recipients met the required criteria for the award (see management's response at D-22).

5. Financial assistance awards within departments at Northwestern State University were not independently reviewed to determine if the recipients met the established criteria (see management's response at D-18).
6. Financial assistance awards within departments at Southern University - Baton Rouge Campus were not independently reviewed to determine if recipients met the established criteria (see management's response at D-40).

College and university officials have not emphasized the need to establish and maintain a control system to ensure that the recipients are the actual selections approved by school officials and to ensure that students are eligible for financial assistance received. Failure to establish such a review process increases the risk that ineligible students may receive financial assistance awards.

Colleges and universities should establish independent review procedures to determine that the recipients selected meet the minimum established criteria and are the actual recipients of the financial assistance awards.

INCOMPLETE AWARD REPORTING TO FINANCIAL AID OFFICES

Two universities (3 campuses) did not report all financial assistance awards to their respective financial aid offices. All student financial assistance awards should be reported to the financial aid offices so that total financial assistance for each student may be accurately calculated and evaluated. The assistance should be included in the students' financial need packages to assess total assistance per student and to ensure that restrictions between awards were not violated. Our audit disclosed the following:

1. Academic division heads from LSU at Alexandria made recommendations on scholarship recipients totaling \$1,800 to outside entities without properly notifying the Student Financial Aid Office (see management's response at D-25).
2. Forty of the 98 applicable awards tested at LSU and A&M College - Baton Rouge, totaling \$211,011, were not reported to the Office of

LEGISLATIVE AUDITOR

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS FOR COLLEGES AND UNIVERSITIES STATE OF LOUISIANA

Findings and Recommendations (Continued)

Student Aid and Scholarships, and, thus, were not recorded in each student's financial aid database for evaluation purposes (see management's response at D-23).

3. Fee waivers totaling \$6,375 for six students receiving athletic out-of-state fee waivers and athletic international fee waivers at Northwestern State University were not reported to the Student Financial Aid Office. In addition, management provided us with a list of 12 programs totaling \$274,912 that were not reported to the Student Financial Aid Office, and, consequently, not included in the students' records (see management's response at D-35).

University officials have not centralized the financial award process, and many different departments are selecting recipients and distributing awards thereby, bypassing the financial aid office. As a result, the universities mentioned previously have made awards totaling \$794,098 without notifying the financial aid office. Failure to provide accurate financial assistance award information to the financial aid offices results in incomplete student aid records, and students may receive assistance in excess of their determined need, or they may receive conflicting awards.

University officials should report all awards to the financial aid office and should consider centralizing the award process to ensure the elimination of conflicting awards.

NO RECONCILIATION OF GENERAL LEDGER

Nicholls State University and Northwestern State University did not perform reconciliations of the total amount of financial assistance awarded to the universities' general ledgers. Adequate internal controls require that the total amount of financial assistance awarded by the financial aid office and/or other departments should be reconciled to the amounts posted in the general ledger. Our audit disclosed the following:

1. The total amount of scholarships awarded by the Student Financial Aid Office at Nicholls State University was not reconciled to the amounts recorded in the university's general ledger (see management's response at D-13).
2. At Northwestern State University, there was no reconciliation of awards reported in the financial aid subsidiary records to the general ledger accounts (see management's response at D-18).

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**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
STATE OF LOUISIANA
Findings and Recommendations (Concluded)**

Management has not required that procedures be developed to reconcile financial assistance. The failure to reconcile the amount of all financial assistance awarded to the amount in the general ledger increases the risk that all expenditures will not be recorded and that amounts may be misclassified.

Colleges and universities should reconcile the total amount of financial assistance awarded to the general ledger.

Appendix A

**Enrollment Data (Unaudited) Obtained
From the Board of Regents
For the Year Ended June 30, 1996**

**STATEWIDE AID OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**

Enrollment Data (Unaudited) Obtained from the Board of Regents
For the Year Ended June 30, 1988

SYSTEM	FALL 1988		TOTAL
	RESIDENT	NONRESIDENT	
University of Louisiana:			
Caligado Community College	13,521	345	13,866
Ebene P. Huxar Community College	2,073	31	2,104
Grambling State University	3,999	2,201	6,200
Louisiana Tech University	7,885	1,569	9,454
McNeese State University	7,817	625	8,442
Nicholls State University	7,134	232	7,366
Northeast State University	10,860	910	11,770
Northwestern State University	8,415	625	9,040
Southeastern Louisiana University	14,854	314	15,168
University of Southwestern Louisiana	16,215	597	16,812
System Subtotal	<u>91,542</u>	<u>8,770</u>	<u>100,312</u>
Louisiana State University (LSU):			
LSU Board of Supervisors and System Administration*			
Ramington Biomedical Research Center*			
LSU and ASM College - Baton Rouge	30,885	4,970	35,855
LSU at Alexandria	2,525	20	2,545
LSU at Eunice	2,870	6	2,876
Paul M. Hebert Law Center	694	82	776
LSU Agricultural Center*			
University of New Orleans	14,218	1,283	15,501
LSU in Shreveport	4,103	130	4,233
LSU Medical Center	2,887	184	3,071
System Subtotal	<u>48,082</u>	<u>6,657</u>	<u>54,739</u>
Southern University:			
Board and System Administration*			
Baton Rouge Campus	8,063	2,399	10,462
New Orleans Campus	4,154	180	4,334
Shreveport-Bossier City Campus	1,210		1,210
System Subtotal	<u>13,427</u>	<u>2,482</u>	<u>15,909</u>
Total	<u>152,773</u>	<u>17,919</u>	<u>170,692</u>

* These campuses do not enroll students, but do grant financial assistance.

SPRING 1998		
RESIDENT	NONRESIDENT	TOTAL
13,589	349	13,937
2,072	79	2,091
3,733	3,287	7,020
7,137	1,490	8,627
7,207	589	7,796
8,873	228	9,101
18,185	883	19,068
8,149	551	8,700
13,539	329	13,868
14,868	807	15,675
<u>87,182</u>	<u>8,534</u>	<u>95,716</u>

18,680	4,873	23,553
2,380	17	2,377
2,449	4	2,444
582	75	637
13,590	1,187	14,737
3,780	700	3,680
3,887	194	3,581
<u>45,359</u>	<u>6,350</u>	<u>51,509</u>

7,548	2,110	9,658
4,199	199	4,324
1,324		1,324
<u>13,041</u>	<u>2,309</u>	<u>15,350</u>
<u>148,481</u>	<u>17,850</u>	<u>162,581</u>

Appendix B

Schedule of Financial Assistance Awarded by Colleges/Universities For the Year Ended June 30, 1996

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**

**Schedule of Financial Assistance Awarded by Colleges/Universities
For the Year Ended June 30, 1996**

System	Number of Awards	Total Amount Awarded
University of Louisiana:		
Delgado Community College	2,413	\$691,142
Elaine P. Muraz Community College	892	188,190
Grambling State University	4,394	3,315,051
Louisiana Tech University (Quarter System)	10,890	6,508,759
McNeese State University	3,543	5,748,888
Nicholls State University	3,299	2,458,283
Northeast Louisiana University	8,813	6,273,554
Northwestern State University	9,383	5,275,252
Southeastern Louisiana University	4,795	3,198,539
University of Southwest Louisiana	7,879	5,342,864
System Subtotal	<u>69,750</u>	<u>41,145,528</u>
Louisiana State University (LSU):		
LSU Board of Supervisors and System Administration	3	2,409
Parrington Biomedical Research Center	4	28,038
LSU and ASM College - Baton Rouge	33,182	25,173,651
LSU at Alexandria	617	333,737
LSU at Eunice	795	294,518
Paul M. Hebert Law Center	338	442,858
LSU Agricultural Center	14	155,391
University of New Orleans	6,649	5,055,207
LSU in Shreveport	2,019	1,119,568
LSU Medical Center in New Orleans	754	1,819,781
LSU Medical Center in Shreveport	603	750,328
System Subtotal	<u>44,928</u>	<u>35,117,568</u>
Southern University:		
Board and System Administration	6	4,992
Baton Rouge Campus	4,690	4,875,323
New Orleans Campus	877	728,622
Shreveport-Bossier City Campus	197	112,108
System Subtotal	<u>6,070</u>	<u>5,720,938</u>
Total	<u>118,737</u>	<u>\$51,984,001</u>

Appendix C

Schedule of Financial Assistance Awarded by Type of Program For the Year Ended June 30, 1996

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**

**Schedule of Financial Assistance Awarded by Type of Program
For the Year Ended June 30, 1996**

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
DELGADO COMMUNITY COLLEGE		
SCHOLARSHIPS		
State Funded - Awarded by College:		
Presidents	7	\$2,804
Academic Merit	48	24,000
Leadership	340	83,876
Athletic	98	85,942
Band and Music	30	5,900
Student Government Association	22	10,794
Other university scholarships	63	28,217
Subtotal Awarded by College	<u>510</u>	<u>239,433</u>
Endowed	<u>24</u>	<u>8,805</u>
Awarded by Foundations:		
Endowed	2	500
Non-endowed	17	8,300
Subtotal Awarded by Foundation	<u>19</u>	<u>8,800</u>
State Funded - Awarded by Others:		
Louisiana Honors	21	11,718
Louisiana Tuition Assistance Plan	23	12,834
T. H. Harris Foundation	66	30,736
Subtotal Awarded by Others	<u>90</u>	<u>55,288</u>
Subtotal Scholarships	<u>652</u>	<u>303,126</u>
SEE EXEMPTIONS - Awarded by Others:		
COOPIL Foreign Teachers of French	10	6,079
Over 55	327	73,510
National Guard	515	232,259
Dependents of Deceased Veterans, Police, Firefighters	67	38,598
New Orleans Police and Firefighter	394	196,106
Other fee exemptions	458	114,369
Subtotal Fee Exemptions	<u>1,767</u>	<u>660,919</u>
Subtotal Delgado Community College	<u>2,419</u>	<u>964,045</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1995

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
ELAINE P. NUNEZ COMMUNITY COLLEGE		
SCHOLARSHIPS		
State Funded - Awarded by College:		
Presidential	85	\$41,692
Other college scholarships	38	8,988
Subtotal Awarded by College	<u>123</u>	<u>50,680</u>
Endowed	<u>13</u>	<u>7,024</u>
State Funded - Awarded by Others:		
Louisiana Honors	1	455
Louisiana Tuition Assistance Plan	3	2,242
Subtotal Awarded by Others	<u>4</u>	<u>2,735</u>
Subtotal Scholarships	<u>140</u>	<u>60,389</u>
FEE EXEMPTIONS		
Awarded by College:		
Faculty, Staff, and Dependents	<u>45</u>	<u>9,399</u>
Awarded by Others:		
Over \$5	399	84,840
National Guard	99	24,875
Disabled Firefighters/Police	33	8,247
Subtotal Awarded by Others	<u>491</u>	<u>118,452</u>
Subtotal Fee Exemptions	<u>542</u>	<u>127,791</u>
Subtotal Elaine P. Nunez Community College	<u>682</u>	<u>188,130</u>
GRAMBLING STATE UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by College:		
Fellowship	2	1,029
Academic Merit	69	84,000
High School Honors	7	3,500
Academic Achievement	277	241,957
Presidential Merit	97	188,254
High Ability	157	183,329
Band, Choir, and Orchestra	174	214,875

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
Schedule of Financial Assistance Awarded by Type of Program, 1995

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
GRAMBLING STATE UNIVERSITY (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by College (Cont.)		
Speech and Theatre	11	88,600
Louisiana Education Quality Support Fund	4	4,815
Subtotal Awarded by College	<u>157</u>	<u>678,158</u>
Non-Endowed Scholarships:		
General	1,148	347,399
Athletic	301	660,633
Subtotal Non-Endowed	<u>1,449</u>	<u>1,008,032</u>
Awarded by Foundation (unaudited):		
Non-Endowed	<u>185</u>	<u>87,818</u>
State Funded - Awarded by Others:		
Louisiana Honors	76	79,892
T. H. Harris Foundation	95	12,875
Louisiana Tuition Assistance Plan	113	114,589
Subtotal Awarded by Others	<u>284</u>	<u>207,356</u>
Subtotal Scholarships	<u>2,964</u>	<u>2,213,136</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	585	243,817
Nonresident Tuition Exemption and Fee Waivers	185	183,448
Athletic Nonresident	418	317,790
Subtotal Awarded by University	<u>1,188</u>	<u>745,055</u>
Awarded by Others:		
National Guard	317	371,377
Amy ROTC	25	41,200
Air Force ROTC	115	39,679
Barksdale Air Force Base	8	3,302
Over 55	3	814
State Aid	16	14,389
Teacher Tuition	29	5,332
Subtotal Awarded by Others	<u>413</u>	<u>425,893</u>
Subtotal Fee Exemptions	<u>1,601</u>	<u>1,170,948</u>
Subtotal Grambling State University	<u>4,564</u>	<u>3,315,951</u>

(Continued)

STATEWIDE AID OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
Schedule of Financial Assistance Awarded by Type of Program, 1995

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
LOUISIANA TECH UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Air Force ROTC	92	\$74,114
Athletic Gender Equity	148	110,000
Band and Music	557	146,624
Business Doctoral	58	40,000
Centennial	894	684,074
Forestry Presidential	68	19,800
Graduate Fellowship	45	10,000
Industry Doctoral	10	20,907
National Merit Finalist	121	211,039
Outstanding Student	1,962	488,252
Presidential	349	530,847
Spirit Group	74	13,350
Other university scholarships	252	32,873
Subtotal Awarded by University	<u>3,832</u>	<u>2,388,281</u>
Endowed	<u>183</u>	<u>51,740</u>
Non-Endowed:		
General	4,110	1,642,243
Athletic	784	637,478
Subtotal Non-Endowed	<u>4,894</u>	<u>2,279,721</u>
Awarded by Foundation (unaudited):		
Endowed	421	139,777
Non-endowed	573	136,083
Subtotal Awarded by Foundation	<u>994</u>	<u>275,860</u>
State Funded - Awarded by Others:		
Board of Trustees	87	71,848
Education Majors	5	8,000
Louisiana Honors	624	623,175
Robert C. Byrd	80	48,000
Louisiana Tuition Assistance Plan	418	320,414
Rocketfeller State Wildlife	38	10,000

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
LOUISIANA TECH UNIVERSITY (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by Others: (Cont.)		
T.H. Harris Foundation	386	378,365
Teacher Tuition	418	158,418
Subtotal Awarded by Others	<u>2,353</u>	<u>1,287,228</u>
Subtotal Scholarships	<u>11,898</u>	<u>6,213,824</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	568	181,631
Nonresident Tuition Exemptions and Fee Waivers	1,204	778,660
Athletic Nonresident	347	330,019
Other fee exemptions	1,248	524,331
Subtotal Awarded by University	<u>4,067</u>	<u>1,715,652</u>
Awarded by Others:		
COOPB, Foreign Teachers of French	8	2,911
Louisiana Tech Teacher Tuition	218	34,608
National Guard	600	319,488
Title 29	28	20,178
Title 33	5	1,667
Subtotal Awarded by Others	<u>662</u>	<u>379,052</u>
Subtotal Fee Exemptions	<u>4,729</u>	<u>2,094,704</u>
Subtotal Louisiana Tech University	<u>16,626</u>	<u>8,308,528</u>
MCNEESE STATE UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Trustees	182	181,501
Presidential Leadership	1,622	628,363
University	684	304,660
Athletic	487	642,431
Band and Music	254	147,515
Ment. Room and Board	308	174,325
Other university scholarships	54	34,548
Subtotal Awarded by University	<u>3,479</u>	<u>2,113,603</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
Schedule of Financial Assistance Awarded by Type of Program, 1995

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
MCNEESE STATE UNIVERSITY (CONT.)		
SCHOLARSHIPS (CONT.)		
Non-Endowed:		
General	1,374	\$551,515
Athletic	113	72,494
Subtotal Non-Endowed	<u>1,487</u>	<u>624,012</u>
Awarded by Foundation (unaudited):		
Endowed	134	85,254
Non-Endowed	191	65,075
Subtotal Awarded by Foundation	<u>325</u>	<u>150,329</u>
State Funded - Awarded by Others:		
Louisiana Honors	388	369,557
Louisiana Tuition Assistance Plan	328	345,705
T.H. Harris Foundation	235	45,625
Rockefeller State Wildlife	8	4,000
Teacher Tuition	475	137,152
Vocational Teacher Instructor Enrollment	34	5,228
Innovative Teacher Program	11	4,923
Subtotal Awarded by Others	<u>1,479</u>	<u>915,385</u>
Subtotal Scholarships	<u>3,289</u>	<u>3,715,972</u>
FREE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	555	205,595
Nonresident Tuition Exemptions and Fee Waivers	975	1,570,493
Subtotal Awarded by University	<u>1,530</u>	<u>1,776,088</u>
Awarded by Others:		
COOPIL Foreign Teachers of French	15	5,554
Louisiana Classroom Teacher Enrollment Program	2	494
Over 55	105	32,665
National Guard	253	191,752
Dependents of Deceased Veterans, Police, Firefighters	22	19,258
Subtotal Awarded by Others	<u>387</u>	<u>253,614</u>
Subtotal Fee Exemptions	<u>1,917</u>	<u>2,029,702</u>
Subtotal McNeese State University	<u>5,206</u>	<u>5,745,674</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1996

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
NICHOLLS STATE UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Presidential	65	\$48,750
Nicholls State University Scholars	67	40,200
Special Presidents	47	9,800
C.J. James Memorial	9	4,500
Band and Music	323	78,035
Other university scholarships	73	53,065
Subtotal Awarded by University	<u>664</u>	<u>234,850</u>
Endowed	<u>32</u>	<u>7,780</u>
Non-Endowed:		
General	730	394,369
Athletic	367	825,915
Subtotal Non-Endowed	<u>1,127</u>	<u>1,220,284</u>
Awarded by Foundation (unaudited):		
Endowed	<u>21</u>	<u>7,850</u>
State Funded - Awarded by Others:		
Louisiana Honors	268	277,694
Board of Trustees	167	159,225
Board of Trustees - Other Races	40	40,330
Louisiana Tuition Assistance Plan	238	238,770
T. H. Harris Foundation	97	18,915
Rockefeller State Wildlife	5	2,000
Subtotal Awarded by Others	<u>821</u>	<u>737,024</u>
Subtotal Scholarships	<u>2,985</u>	<u>2,304,743</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	271	135,229
Nonresident Tuition Exemptions and Fee Waivers	55	71,280
Other fee exemptions	11	8,224
Subtotal Awarded by University	<u>337</u>	<u>214,733</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1999

	NUMBER OF AWARDS	TOTAL AMOUNT (\$500,000)
NICHOLLS STATE UNIVERSITY (CONT.)		
FEE EXEMPTIONS (CONT.)		
Awarded by Others:		
COCCOFL Foreign Teachers of French	1	\$299
Over 55	61	16,342
National Guard	103	138,391
Dependents of Veterans, Police, Firefighters	17	13,805
Disabled Firefighter and Police	22	20,911
Subtotal Awarded by Others	<u>204</u>	<u>189,749</u>
Subtotal Fee Exemptions	<u>621</u>	<u>433,520</u>
Subtotal Nicholls State University	<u>3,208</u>	<u>2,439,293</u>
NORTHEAST LOUISIANA UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Trustees	145	90,625
Northeast Louisiana University Four Year	297	173,669
President's Distinguished	89	142,903
Band and Music	576	274,548
Honors	27	24,411
Athletic	530	899,829
Other university scholarships	489	271,344
Subtotal Awarded by University	<u>2,153</u>	<u>1,877,349</u>
Awarded by Foundation (unsubsidized):		
Endowed	902	321,899
Non-endowed	179	115,839
Subtotal Awarded by Foundation	<u>981</u>	<u>437,738</u>
State Funded - Awarded by Others:		
Louisiana Honors	546	597,891
Louisiana Tuition Assistance Plan	449	437,834
T. H. Harris Foundation	342	66,890
Teacher Tuition	452	153,531
Innovative Teacher Program	343	115,076
Others	446	262,899
Subtotal Awarded by Others	<u>2,513</u>	<u>1,673,991</u>
Subtotal Scholarships	<u>5,707</u>	<u>3,885,842</u>

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**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**

Schedule of Financial Assistance Awarded by Type of Program, 1998

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
NORTHEAST LOUISIANA UNIVERSITY (CONT.)		
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	481	\$210,590
Nonresident Tuition Exemptions and Fee Waivers	931	930,595
Athletic Nonresident	291	310,324
Other fee exemptions	463	421,213
Subtotal Awarded by University	<u>2,166</u>	<u>1,880,811</u>
Awarded by Others:		
CODOFIL Foreign Teachers of French	13	8,805
Louisiana Classroom Teacher Enrollment Program	8	1,825
Over 55	70	17,589
National Guard	844	447,870
Dependents of Deceased Veterans, Police, Firefighters	30	28,284
Subtotal Awarded by Others	<u>773</u>	<u>506,483</u>
Subtotal Fee Exemptions	<u>2,939</u>	<u>2,387,294</u>
Subtotal Northeast State University	<u>8,813</u>	<u>6,272,584</u>
NORTHWESTERN STATE UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Trustees	53	118,708
Academic	281	175,700
Band	463	325,040
General	212	79,901
President's Honor	785	284,652
President's Scholar Award	103	57,600
Outstanding Student Award	368	156,400
Louisiana Scholars College	214	250,257
Athletic	893	880,999
Other university scholarships	985	472,683
Subtotal Awarded by University	<u>4,079</u>	<u>3,438,938</u>
Awarded by Foundation (unaudited):		
Endowed	175	47,686
Non-endowed	232	78,019
Subtotal Awarded by Foundation	<u>407</u>	<u>125,705</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
NORTHWESTERN STATE UNIVERSITY (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by Others:		
Louisiana Honors	304	533,815
Louisiana Tuition Assistance Plan	284	287,297
T.H. Harris Foundation	304	38,780
Roosevelter State Wildlife	1	593
Teacher Tuition	382	111,483
Vocational Teacher Instructor Enrollment	21	8,098
Other scholarships	387	263,585
Subtotal Awarded by Others	<u>1,833</u>	<u>1,028,538</u>
Subtotal Scholarships	<u>8,087</u>	<u>3,398,823</u>
LEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	353	118,215
Nonresident Tuition Exemptions and Fee Waivers	578	662,078
Athletic Nonresident	283	280,121
Fort Polk	1,388	108,318
Other fee exemptions	122	47,688
Subtotal Awarded by University	<u>3,724</u>	<u>1,204,888</u>
Awarded by Others:		
COOP/FIL Foreign Teachers of French	1	303
Louisiana Classroom Teacher Enrollment Program	14	4,408
Over 55	81	27,838
National Guard	640	403,483
Dependents of Deceased Veterans, Police, Firefighters	38	28,047
Other fee exemptions	41	16,883
Subtotal Awarded by Others	<u>715</u>	<u>470,762</u>
Subtotal Fee Exemptions	<u>3,268</u>	<u>1,884,653</u>
Subtotal Northwestern State University	<u>9,355</u>	<u>5,275,253</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1996

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
SOUTHEASTERN LOUISIANA UNIVERSITY		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Residential Educational Opportunity Grants	59	\$15,400
Residential Honor Awards	308	114,295
Music	133	80,100
Meat Room and Board	185	111,414
Board of Trustees	201	123,945
Other university scholarships	38	17,295
Subtotal Awarded by University	<u>634</u>	<u>552,449</u>
Non-Endowed:		
Athletic	337	385,519
Miscellaneous	30	12,912
Subtotal Non-endowed	<u>367</u>	<u>398,431</u>
Awarded by Foundation (unaffiliated):		
Endowed	63	30,398
Non-Endowed	148	90,463
Subtotal Awarded by Foundation	<u>211</u>	<u>120,861</u>
State Funded - Awarded by Others:		
Louisiana Honor	341	343,194
Louisiana Tuition Assistance Plan	307	310,946
T.H. Harris Foundation	181	91,365
Teacher Tuition	622	159,058
Vocational Teacher Instructor Enrollment	32	29,434
Innovative Teacher Program	67	22,741
Subtotal Awarded by Others	<u>1,550</u>	<u>896,738</u>
Subtotal Scholarships	<u>3,092</u>	<u>1,848,437</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	377	280,340
Athletic Nonresident	58	57,714
Other fee exemptions	449	299,342
Subtotal Awarded by University	<u>884</u>	<u>637,396</u>

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**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**

Schedule of Financial Assistance Awarded by Type of Program, 1998

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
SOUTHEASTERN LOUISIANA UNIVERSITY (CONT.)		
FEE EXEMPTIONS		
Awarded by Others:		
COOP/FIL Foreign Teachers of French	8	\$11,987
Louisiana Classroom Teacher Enrollment Program Over 55	1	433
National Guard	73	20,148
Dependents of Deceased Veterans, Police, Firefighters	689	518,585
Subtotal Awarded by Others	<u>471</u>	<u>550,153</u>
Subtotal Fee Exemptions	<u>1,893</u>	<u>1,748,093</u>
Subtotal Southeastern Louisiana University	<u>4,785</u>	<u>2,198,530</u>
UNIVERSITY OF SOUTHWESTERN LOUISIANA		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Trustees	191	151,000
Distinguished Freshmen	729	489,890
Band and Music	149	57,226
Honors	92	50,608
Other	947	344,025
Athletic	60	60,384
Subtotal Awarded by University	<u>1,768</u>	<u>1,094,133</u>
Non-Endowed:		
General	642	395,112
Athletic	537	798,134
Subtotal Non-endowed	<u>1,179</u>	<u>1,193,246</u>
Awarded by Foundation (unaudited):		
Endowed	358	116,175
Non-endowed	345	160,484
Subtotal Awarded by Foundation	<u>703</u>	<u>276,659</u>
State Funded - Awarded by Others:		
Louisiana Honors	563	631,881
Louisiana Tuition Assistance Program	572	637,138
T.H. Harris Foundation	397	71,583

(Continued)

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**

Schedule of Financial Assistance Awarded by Type of Program, 1996

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
UNIVERSITY OF SOUTHWESTERN LOUISIANA (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by Others: (Cont.)		
Vocational Teacher/Instructor Enrollment	29	82,996
Innovative Teacher Program	31	9,664
Subtotal Awarded by Others	<u>1,581</u>	<u>1,157,173</u>
Subtotal Scholarships	<u>5,121</u>	<u>3,825,026</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	454	215,665
Nonresident Tuition Exemptions and Fee Waivers	276	473,825
Subtotal Awarded by University	<u>730</u>	<u>689,490</u>
Awarded by Others:		
CODOFIL Foreign Teachers of French	22	17,454
Louisiana Classroom Teacher Enrollment Program	4	895
Over 65	1,181	319,579
National Guard	891	682,310
Dependents of Deceased Veterans, Police, Firefighters	<u>41</u>	<u>32,330</u>
Subtotal Awarded by Others	<u>2,119</u>	<u>1,048,145</u>
Subtotal Fee Exemptions	<u>2,869</u>	<u>1,737,635</u>
Subtotal University of Southwestern Louisiana	<u>7,970</u>	<u>5,342,664</u>
LOUISIANA STATE UNIVERSITY BOARD OF SUPERVISORS AND SYSTEM ADMINISTRATION		
SCHOLARSHIPS		
Endowed	3	2,400
Subtotal Louisiana State University Board of Supervisors and System Administration	<u>3</u>	<u>2,400</u>
PENNINGTON BIOMEDICAL RESEARCH CENTER		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Post Doctoral Fellowships	3	7,028

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
PENNINGTON BIOMEDICAL RESEARCH CENTER (CONT.)		
SCHOLARSHIPS (CONT.)		
Awarded by Others:		
American Heart Association	1	50,004
Russian Federation	1	11,207
Subtotal Awarded by Others	<u>2</u>	<u>61,211</u>
Subtotal Pennington Biomedical Research Center	<u>4</u>	<u>28,038</u>
LOUISIANA STATE UNIVERSITY AND A&M COLLEGE - BATON ROUGE		
SCHOLARSHIPS		
State Funded - Awarded by University:		
LSU Board of Supervisors	881	622,217
Centennial Honor Awards	499	328,140
Charcot's Alumni	10	34,338
Band and Music	877	731,583
Ment. Room and Board	816	427,832
LSU Honor	5,025	3,349,361
Other university scholarships	3,230	3,548,870
Subtotal Awarded by University	<u>11,432</u>	<u>8,998,121</u>
Endowed	<u>238</u>	<u>82,573</u>
Non-Endowed:		
General	1,433	2,292,202
Athletic	8,681	2,483,593
Subtotal Non-Endowed	<u>10,124</u>	<u>4,780,475</u>
Awarded by Foundation (unaudited):		
Endowed	488	316,904
Non-Endowed	618	321,278
Subtotal Awarded by Foundation	<u>1,106</u>	<u>638,182</u>
State Funded - Awarded by Others:		
Louisiana Honors	1,520	2,460,548
Louisiana Tuition Assistance Plan	963	1,379,776
T. H. Haris Foundation	1,088	208,268

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
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Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
LOUISIANA STATE UNIVERSITY AND A&M COLLEGE - BATON ROUGE (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by Others: (Cont.)		
Teacher Tuition	689	\$232,561
Vocational Teacher Instructor Enrollment	253	73,488
Innovative Teacher Program	80	28,621
Subtotal Awarded by Others	<u>4,874</u>	<u>4,285,043</u>
Subtotal Scholarships	<u>27,689</u>	<u>16,625,503</u>
SEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	633	350,943
Nonresident Tuition Exemptions and Fee Waivers	3,654	3,923,834
Athletic Nonresident	598	628,112
Other exemptions	621	636,700
Subtotal Awarded by University	<u>4,373</u>	<u>5,498,587</u>
Awarded by Others:		
COOPES, Foreign Teachers of French	49	48,367
Louisiana Classroom Teacher Enrollment Program Over 55	13	4,435
Over 55	70	27,298
National Guard	686	1,000,483
Dependents of Deceased Veterans, Police, Firefighters	27	29,308
Subtotal Awarded by Others	<u>1,135</u>	<u>1,107,761</u>
Subtotal Fee Exemptions	<u>5,463</u>	<u>6,543,348</u>
Subtotal LSU and A&M College - Baton Rouge	<u>33,152</u>	<u>23,172,851</u>
LOUISIANA STATE UNIVERSITY AT ALEXANDRIA		
SCHOLARSHIPS		
State Funded - Awarded by University:		
LSU Board of Supervisors	15	5,566
Chancellor's	12	2,776
Merit Honor Award	23	11,048
Other university	10	1,756
Subtotal Awarded by University	<u>60</u>	<u>21,146</u>
Non-Endowed	166	85,294

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
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Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
LOUISIANA STATE UNIVERSITY AT ALEXANDRIA (CONT.)		
SCHOLARSHIPS		
Awarded by Foundation:		
Endowed	81	\$28,080
Non-Endowed	14	18,500
Subtotal Awarded by Foundation	<u>95</u>	<u>46,580</u>
State Funded - Awarded by Others:		
Louisiana Honors	40	20,360
Louisiana Tuition Assistance Plan	40	20,000
T.H. Harb Foundation	51	8,948
Subtotal Awarded by Others	<u>131</u>	<u>69,308</u>
Subtotal Scholarships	<u>452</u>	<u>175,888</u>
SEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	<u>23</u>	<u>4,600</u>
Awarded by Others:		
COGOFIL Foreign Teachers of French	1	688
Over 55	10	1,888
National Guard	124	47,488
Dependents of Deceased Veterans, Police, Firefighters	8	1,800
Other exemptions	2	1,048
Subtotal Awarded by Others	<u>142</u>	<u>52,808</u>
Subtotal Fee Exemptions	<u>165</u>	<u>57,408</u>
Subtotal Louisiana State University at Alexandria	<u>617</u>	<u>233,296</u>
LOUISIANA STATE UNIVERSITY AT BUMICE		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Supervisors	12	5,358
Centennial Honor Award	42	18,008
Chancellor's	10	2,800
West Honor Award	8	4,388
Subtotal Awarded by University	<u>72</u>	<u>30,554</u>

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STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
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Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
LOUISIANA STATE UNIVERSITY AT BUNICE (CONT.)		
SCHOLARSHIPS (CONT.)		
Non-Endowed	218	847,791
Awarded by Foundation:		
Endowed	57	17,000
Non-endowed	4	2,990
Subtotal Awarded by Foundation	61	19,990
State Funded - Awarded by Others:		
Louisiana Honors	95	47,594
Louisiana Tuition Assistance Plan	127	68,544
T. H. Harris Foundation	57	11,400
Subtotal Awarded by Others	279	127,538
Subtotal Scholarships	558	987,471
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	28	4,575
Awarded by Others:		
Over \$5	38	5,335
National Guard	47	30,390
Other exemptions	24	1,855
Subtotal Awarded by Others	109	37,471
Subtotal Fee Exemptions	137	42,047
Subtotal Louisiana State University at Eunice	725	104,518
PAUL M. HEBERT LAW CENTER		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Supervisors	45	54,088
Law Review Editor	99	14,400
Appellate Advocacy Board Officer	2	540
Honor Awards	4	420
Subtotal Awarded by University	150	69,448
Endowed	5	4,000

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
PAUL M. HEBERT LAW CENTER (CONT.)		
SCHOLARSHIPS (CONT.)		
Awarded by Foundation (unaudited):		
Endowed	87	542,175
Non-Endowed	85	73,265
Subtotal Awarded by Foundation	<u>182</u>	<u>118,430</u>
Subtotal Scholarships	<u>324</u>	<u>168,895</u>
FEES EXEMPTIONS		
Awarded by University:		
General Tuition Waivers - Resident	29	48,821
Minority Fee Waivers - Resident	29	65,791
Minority Fee Waivers - Nonresident	25	69,345
Law Review Editor	16	33,310
Appellate Advocacy Board Officer	2	3,680
Law Fellowship	4	18,413
Subtotal Fee Exemptions	<u>114</u>	<u>253,960</u>
Subtotal Paul M. Hebert Law Center	<u>338</u>	<u>442,850</u>
LSU AGRICULTURAL CENTER		
SCHOLARSHIPS		
Awarded by Others:		
Louis Berger International	3	25,147
American Collegeiate Consortium	11	132,344
Subtotal LSU Agricultural Center	<u>14</u>	<u>157,491</u>
UNIVERSITY OF NEW ORLEANS		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Supervisor's	88	63,343
Decennial Honor Awards	315	373,765
Chancellor's	281	327,177
Band and Music	181	60,185
Disenville	153	118,049
Honor Student	28	33,088
Other university scholarships	611	248,043
Subtotal Awarded by University	<u>1,827</u>	<u>1,274,697</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1996

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
UNIVERSITY OF NEW ORLEANS (CONT.)		
SCHOLARSHIPS (CONT.)		
Endowed	4	\$2,690
Non-Endowed:		
General	382	297,349
Athletic	729	577,370
Subtotal Non-Endowed	1,113	874,719
Awarded by Foundation (unaudited):		
Endowed	18	8,800
Non-endowed	24	18,181
Subtotal Awarded by Foundation	42	27,981
State Funded - Awarded by Others:		
Louisiana Honors	990	218,907
Louisiana Tuition Assistance Plan	312	347,999
T. H. Harris Foundation	70	13,850
Teacher Tuition	1,087	498,842
Other scholarships	14	7,348
Subtotal Awarded by Others	1,873	1,873,320
Subtotal Scholarships	4,458	3,183,316
FEE EXEMPTIONS		
Awarded by University:		
Employee Education	421	336,804
Nonresident Tuition Exemptions and Fee Waivers	548	183,558
Athletic Nonresident	162	210,227
Other exemptions	263	189,352
Subtotal Awarded by University	1,394	819,941
Awarded by Others:		
CODOFIL Foreign Teachers of French	31	87,005
Louisiana Classroom Teacher Enrollment Program	8	7,088
Louisiana Education Quality Support Fund	27	38,485
Louisiana Systematic Initiative Program	29	20,330
Over 55	412	220,023
National Guard	662	682,277

(Continued)

**STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES**
Schedule of Financial Assistance Awarded by Type of Program, 1998

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
UNIVERSITY OF NEW ORLEANS (CONT.)		
FEE EXEMPTIONS (CONT.)		
<i>Awarded by Others: (Cont.)</i>		
Dependents of Deceased Veterans, Police, Firefighters	18	\$19,229
Other exemptions	85	93,455
Subtotal Awarded by Others	<u>1,193</u>	<u>1,542,891</u>
Subtotal Fee Exemptions	<u>2,193</u>	<u>1,851,891</u>
Subtotal University of New Orleans	<u>6,649</u>	<u>5,535,307</u>
LOUISIANA STATE UNIVERSITY IN SHREVEPORT		
SCHOLARSHIPS		
<i>State Funded - Awarded by University:</i>		
Board of Supervisors	27	24,195
Academic	52	69,195
Summer Orientation and Registration Program	12	7,800
Louisiana Collaborative for Excellence in the Preparation of Teachers	3	570
Graduate Assistant	24	17,891
Council on Development of French in Louisiana	13	12,199
1st Time Freshman	<u>200</u>	<u>89,285</u>
Subtotal Awarded by University	<u>419</u>	<u>233,830</u>
<i>Non-Endowed:</i>		
General	139	74,890
Athletic	9	1,593
Subtotal Non-Endowed	<u>148</u>	<u>76,483</u>
<i>Endowed</i>	<u>2</u>	<u>1,093</u>
<i>Awarded by Foundation (unaudited):</i>		
Endowed	24	11,475
Non-Endowed	<u>204</u>	<u>124,562</u>
Subtotal Awarded by Foundation	<u>228</u>	<u>136,037</u>
<i>State Funded - Awarded by Others:</i>		
Louisiana Honors	170	171,685
Robert C. Byrd	99	12,090

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1996

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
LOUISIANA STATE UNIVERSITY IN SHREVEPORT (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by Others (Cont.)		
T.H. Harris Foundation	66	\$12,870
Louisiana Tuition Assistance Plan	84	84,470
Subtotal Awarded by Others	<u>150</u>	<u>97,340</u>
Subtotal Scholarships	<u>1,195</u>	<u>719,240</u>
FEE EXEMPTIONS		
Awarded by University:		
Employees	246	89,842
Southern University	7	1,340
Non-Resident Fee Waiver	2	1,998
Non-Resident Foreign Study	1	290
Subtotal Awarded by University	<u>256</u>	<u>100,570</u>
Awarded by Others:		
National Guard	180	130,742
Over 55	115	35,995
Dependents of Deceased Veterans, Police, Firefighters	5	4,975
Veterans Administration Rehabilitation	32	30,517
Louisiana Systemic Initiatives Program	91	29,310
Teacher Tuition	205	59,230
Subtotal Awarded by Others	<u>654</u>	<u>321,770</u>
Subtotal Fee Exemptions	<u>910</u>	<u>424,340</u>
Subtotal Louisiana State University in Shreveport	<u>2,015</u>	<u>1,193,580</u>
LOUISIANA STATE UNIVERSITY MEDICAL CENTER - NEW ORLEANS		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Board of Supervisors	54	300,000
Cultural Diversity Award	62	282,000
Deans Honor Awards	18	11,000

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
LOUISIANA STATE UNIVERSITY MEDICAL CENTER - NEW ORLEANS (CONT.)		
SCHOLARSHIPS (CONT.)		
State Funded - Awarded by University (Cont.)		
Decennial Awards	3	\$3,899
Fellowships	175	328,543
Subtotal Awarded by University	<u>234</u>	<u>332,442</u>
Endowed	<u>2</u>	<u>800</u>
Non-Endowed:		
Athletic	<u>2</u>	<u>8,000</u>
Awarded by Foundation (unaudited):		
Endowed	19	27,898
Non-Endowed	7	21,598
Subtotal Awarded by Foundation	<u>26</u>	<u>49,496</u>
Awarded by Others:		
Armed Forces	17	144,854
Louisiana Honors	37	84,180
Louisiana Tuition Assistance Plan	9	20,427
T.H. Harris Foundation	7	2,799
Health Professional Development Program	5	107,568
Private Foundations	96	102,525
Subtotal Awarded by Others	<u>182</u>	<u>463,032</u>
Subtotal Scholarships	<u>529</u>	<u>1,288,925</u>
SEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff and Dependents	21	18,231
Nonresident Tuition Exemptions and Fee Waivers	19	28,877
Other exemptions	167	483,818
Subtotal Awarded by University	<u>207</u>	<u>530,926</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1995

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
LOUISIANA STATE UNIVERSITY MEDICAL CENTER - NEW ORLEANS (CONT.)		
FEE EXEMPTIONS (CONT.)		
<i>Awarded by Others:</i>		
Military Personnel and Dependents	2	\$3,973
Dependents of Disabled Police and Firefighters National Guard	4	7,990
	12	12,317
Subtotal Awarded by Others	<u>16</u>	<u>30,830</u>
Subtotal Fee Exemptions	<u>226</u>	<u>533,826</u>
Subtotal LSU Medical Center - New Orleans	<u>754</u>	<u>1,879,791</u>
LOUISIANA STATE UNIVERSITY MEDICAL CENTER - SHREVEPORT		
SCHOLARSHIPS		
<i>State Funded - Awarded by University:</i>		
Board of Supervisors	48	134,894
Honor Award	15	810
Medicine/Rural Health Scholarships	5	127,900
Minority Scholarship for Cultural Diversity	24	108,000
Subtotal Awarded by University	<u>92</u>	<u>401,204</u>
Endowed	38	108,000
Non-Endowed:		
General	51	21,045
Annual Graduation Awards	48	15,438
Subtotal Non-Endowed	<u>99</u>	<u>36,483</u>
<i>State Funded - Awarded by Others:</i>		
Louisiana Honors	18	18,644
T.H. Harris Foundation	18	3,200
Louisiana Tuition Assistance Plan	4	5,484
Subtotal Awarded by Others	<u>40</u>	<u>27,328</u>
Subtotal Scholarships	<u>262</u>	<u>573,126</u>

(Continued)

STATEWIDE AID (IF FINANCIAL ASSISTANCE) PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1995

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
LOUISIANA STATE UNIVERSITY MEDICAL CENTER - SHREVEPORT (CONT.)		
FEE EXEMPTIONS		
Awarded by University:		
Graduate School	264	\$100,748
Graduate School Non-Resident	76	77,500
Non-Resident Fee Waiver	3	3,125
Subtotal Awarded by University	<u>343</u>	<u>211,373</u>
Awarded by Others:		
National Guard	7	8,726
Subtotal Fee Exemptions	<u>350</u>	<u>220,099</u>
Subtotal LSU Medical Center - Shreveport	<u>693</u>	<u>798,228</u>
SOUTHERN UNIVERSITY BOARD AND SYSTEM ADMINISTRATION		
SCHOLARSHIPS		
Endowed	5	4,882
Subtotal Southern University Board and System Administration	<u>5</u>	<u>4,882</u>
SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Chancellor's Financial Assistance	66	62,567
Band and Music	91	41,853
Honor	129	661,444
Academic	305	484,051
Other university scholarships	132	559,862
Subtotal Awarded by University	<u>723</u>	<u>1,809,817</u>
Endowed	47	41,951

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES
Schedule of Financial Assistance Awarded by Type of Program, 1996

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS (CONT.)		
SCHOLARSHIPS (CONT.)		
Non-Endowed:		
General	219	\$320,399
Athletic	451	870,409
Subtotal Non-Endowed	<u>670</u>	<u>\$1,190,808</u>
Awarded by Foundation (unaudited):		
General	8	4,300
Ford Minority Engineering	4	10,000
Bosong Company Engineering	4	10,000
Subtotal Awarded by Foundation	<u>16</u>	<u>24,300</u>
State Funded - Awarded by Others:		
Louisiana Honors	340	243,224
Louisiana Tuition Assistance Plan	371	274,088
T.H. Harris Foundation Scholarships	33	6,438
Subtotal Awarded by Others	<u>744</u>	<u>\$523,750</u>
Subtotal Scholarships	<u>2,493</u>	<u>\$1,738,858</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	181	10,359
Nonresident Tuition Exemptions and Fee Waivers	897	1,099,799
Other exemptions	4	5,590
Subtotal Awarded by University	<u>1,082</u>	<u>1,115,748</u>
Awarded by Others:		
Louisiana Classroom Teacher Enrollment Program	54	18,248
Over 55	3	3,550
National Guard	337	238,881
Dependents of Deceased Veterans, Police, Firefighters	81	51,579
Subtotal Awarded by Others	<u>475</u>	<u>\$312,258</u>
Subtotal Fee Exemptions	<u>1,557</u>	<u>1,382,888</u>
Subtotal Southern University - Baton Rouge Campus	<u>4,050</u>	<u>\$4,975,323</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
FOR COLLEGES AND UNIVERSITIES

Schedule of Financial Assistance Awarded by Type of Program, 1998

	NUMBER OF AWARDS	TOTAL AMOUNT DISBURSED
SOUTHERN UNIVERSITY - NEW ORLEANS CAMPUS		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Chancellor's Endowments	61	\$24,800
Academic	124	99,200
Ford	3	1,200
Electric Ratepayers Funds	48	19,200
Dollars for Scholars	15	4,350
Subject Area	21	16,248
University Fellow	14	14,000
Private/Miscellaneous	11	93,518
Subtotal Awarded by University	<u>287</u>	<u>272,116</u>
Non-Endowed:		
Athletic	<u>106</u>	<u>220,525</u>
Awarded by Foundation (unaudited):		
	<u>31</u>	<u>8,400</u>
State Funded - Awarded by Others:		
Louisiana Honor	31	26,325
Teacher Tuition	63	17,136
Subtotal Awarded by Others	<u>94</u>	<u>43,461</u>
Subtotal Scholarships	<u>518</u>	<u>\$44,812</u>
FEE EXEMPTIONS		
Awarded by University:		
Faculty, Staff, and Dependents	<u>65</u>	<u>4,900</u>
Awarded by Others:		
Over 65	31	13,218
National Guard	217	141,725
Dependents of Deceased Veterans, Police, Firefighters	33	22,871
Other fee exemptions	3	2,188
Subtotal Awarded by Others	<u>274</u>	<u>179,902</u>
Subtotal Fee Exemptions	<u>339</u>	<u>184,802</u>
Subtotal Southern University - New Orleans Campus	<u>677</u>	<u>728,632</u>

(Continued)

STATEWIDE AUDIT OF FINANCIAL ASSISTANCE PROGRAMS
 FOR COLLEGES AND UNIVERSITIES
 Schedule of Financial Assistance Awarded by Type of Program, 1996

	<u>NUMBER OF AWARDS</u>	<u>TOTAL AMOUNT DISBURSED</u>
SOUTHERN UNIVERSITY - SHREVEPORT- BOSSIER CITY CAMPUS		
SCHOLARSHIPS		
State Funded - Awarded by University:		
Other university scholarships	<u>37</u>	<u>\$25,950</u>
Non-Endowed:		
General	58	38,049
Athletic	<u>29</u>	<u>13,310</u>
Subtotal Non-Endowed	<u>87</u>	<u>\$51,359</u>
State Funded - Awarded by Others:		
Louisiana Honors	12	6,960
Louisiana Tuition Assistance Plan	<u>4</u>	<u>7,220</u>
Subtotal Awarded by Others	<u>16</u>	<u>14,180</u>
Subtotal Scholarships	<u>143</u>	<u>\$65,539</u>
FEE EXEMPTIONS		
Awarded by Others:		
National Guard	48	19,331
Over 55	3	949
Dependents of Deceased Veterans, Police, Firefighters	<u>8</u>	<u>6,669</u>
Subtotal Fee Exemptions	<u>59</u>	<u>26,949</u>
Subtotal Southern University - Shreveport- Bossier City Campus	<u>192</u>	<u>112,108</u>
Total Financial Assistance Awards All Colleges and Universities	<u>116,757</u>	<u>\$41,854,001</u>

(Continued)

Appendix D

**Management's Responses
to the
Findings and Recommendations**

LEGISLATIVE AUDITOR

Appendix D

Management's Responses to the
Findings and Recommendations

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NUNEZ COMMUNITY COLLEGE

2200 LeFloreway Street Chalmette, LA 70042 • (504) 374-1442 • Fax: (504) 374-7422

Office of the President

August 15, 1997

Dr. Daniel G. Kyle, CPA, CFE
The Legislative Auditor
1508 North Third Street
Baton Rouge, Louisiana 70804-0397

Dear Dr. Kyle:

In connection with the statewide audit relating to financial assistance programs for all colleges and universities of the State of Louisiana, we are providing you with management's response concerning lack of adequate criteria. We do not concur with your office. As part of this response we are including written criteria of the Meroux scholarship program.

It may be useful for the reader to know that the Meroux scholarship fund had its origins as a wholly unrestricted donation. The donation was designated informally for limited use. As you can see from the written criteria, the college has segregated the funds and set up a program.

As the evaluative component of this program, the IR scholarship committee will review this program annually and recommend improvements. Because we operate in an environment of continual change, we have adopted a positive outlook on evaluation and using the evaluation to improve what is. Should you need additional information, please do not hesitate to contact me.

Sincerely,

Carl S. Haysan, Ph.D.
President



NUNEZ COMMUNITY COLLEGE

2700 LaFourche Street Gretna, La. 70048 • (504) 878-7440 • Fax: (504) 878-7440

Office of the President

August 13, 1997

Dr. Daniel G. Kyle, CPA, CFE
The Legislative Auditor
1680 North Third Street
Baton Rouge, Louisiana 70804-8797

Dear Dr. Kyle:

In connection with the statewide audit relating to financial assistance programs for all colleges and universities of the State of Louisiana, we are providing you with management's response concerning lack of documentation supporting eligibility determinations. We concur with your office regarding this finding and management has taken action to correct it.

Additional procedures have been implemented and consist primarily of adding internal controls designed to segregate duties between student affairs and the business department. We feel that these additional layers provide the level of confidence necessary to assure that appropriate documentation to support eligibility determinations is obtained before the transaction occurs. The specific procedures consist of the following: The student affairs secretary will obtain documentation; the financial aid officer will coordinate aid and verify compliance; the business department secretary will process the waiver; the accounts receivable accountant will review the transaction.

In keeping with our philosophy of continuous improvement, we are always examining and evaluating ourselves in search of ways to improve. We are appreciative of the feedback that we have received from your office. Should you need additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Carol S. Hagan". The signature is written in dark ink and is positioned above the typed name and title.

Carol S. Hagan, Ph.D.
President



NUNEZ COMMUNITY COLLEGE

2500 LAFOURCADE STREET MONROE, LA 70001 • (504) 337-2141 • FAX (504) 337-2142

Office of the President

August 15, 1997

Dr. Daniel G. Kyle, CPA, CFE
The Legislative Auditor
1920 North Third Street
Baton Rouge, Louisiana 70804-8387

Dear Dr. Kyle:

In connection with the statewide audit relating to financial assistance programs for all colleges and universities of the State of Louisiana, we are providing you with management's response concerning our violation of scholarship criteria. We identified this internal control weakness and had already taken corrective action at the time of your audit. Since that time we have implemented procedures to assure not only that we comply with scholarship criteria, but also that we fully comply with all financial aid regulations.

These procedures include the creation of a binder containing information about each type of award (scholarships, stipends, and waivers) that the college offers. The binder also contains written criteria for selecting recipients of financial aid awards. We have disseminated these binders to the student affairs office, the business office and the scholarship committee.

In addition we have designated one individual, the student affairs secretary, to verify that we are in compliance with written criteria for each type of award and that only eligible students are recipients of financial assistance.

Finally, as a part of the college's institutional effectiveness program, the scholarship committee will evaluate the process annually and recommend changes as needed as part of its ongoing objectives.

Sincerely,

Carol S. Hopson, Ph.D.
President



Grambling State University
Vice President for Enrollment Management and Academic Services
Grambling, Louisiana 71345

P. O. DRAWER 607

August 11, 1997

PHONE 224-4117
FAX 224-4112

Dr. Daniel G. Kyle
Office of the Legislative Auditor
State of Louisiana
Post Office 94397
Baton Rouge, LA 70804-0397

Dear Dr. Kyle:

In response to the statewide finding relating to Financial Assistance Programs for all colleges and universities for the State of Louisiana, Grambling State University submits the following:

VIOLATIONS OF SCHOLARSHIP CRITERIA

Grambling State University concurs with the finding and recommendation. Implementation of new policies and procedures are in effect at this time. Adherence to policy and procedure will be monitored by the Vice President for Enrollment Management and Academic Services.

LACK OF DOCUMENTATION SUPPORTING ELIGIBILITY DETERMINATIONS

Grambling State University concurs with the finding and recommendation. New policies, procedures for verifying eligibility for athletes and resident assistants are being established at this time. Responsibility for implementation and accountability will be under the direction of the Vice President for Student Affairs. Audit reports will be available beginning January 1998 for reports audited for Fall 1997 in the Office of the Vice President for Enrollment Management and Academic Services.

LACK OF FINANCIAL ASSISTANCE AWARD AUTHORIZATION DOCUMENTATION

Grambling State University concurs with the finding and recommendation. Documentation for all applicants will be on file and implementation of this policy is in effect at this time.

under the direction of the Vice President for Student Affairs. We will seek University of Louisiana System Board of Trustees approval for Resident Assistant Fee Waivers.

LACK OF FINANCIAL ASSISTANCE POLICIES AND PROCEDURES

Grantling State University concurs with the finding and recommendation. New policies and procedures are being reviewed at this time with attention to areas of responsibility. Implementation with regard to accountability, under the direction of the Vice President for Enrollment Management and Academic Services, will be complete and in force prior to 1998 Spring awards.

LACK OF FINANCIAL ASSISTANCE AWARD REVIEW PROCESS

Grantling State University concurs with the finding and recommendation. Currently, procedures are being written and will be implemented for 1998 Spring awards. Audits will be conducted by the Office of the Vice President for Enrollment Management and Academic Services and these reports will be available in their office beginning January 1998 for 1997 Fall Semester.

Thank you for your consideration of these responses. Please advise if you need further information.

Sincerely,



Barry M. Delcambre
Vice President for Enrollment Management
and Academic Services

LOUISIANA TECH
UNIVERSITY

OFFICE OF THE AUDITOR

August 7, 1997

Dr. Daniel G. Ryan, CPA, CFE
Legislative Auditor
State of Louisiana
P.O. Box 94187
Baton Rouge, LA 70804-9397

RE: Responses to Findings for Audit of Financial Assistance Programs

Dear Dr. Ryan:

Louisiana Tech University views its scholarship and financial assistance programs as an integral part of its educational mission of service to students. Awarding of scholarships to students based upon academic achievement, special talents, and financial need is in keeping with that mission.

Finding: Lack of Documentation Supporting Eligibility Determinations (Item 4)

Finding: Lack of Financial Assistance Policies and Procedures (Item 5)

The university concurs with these two findings.

For fiscal year 1995-96, the University granted over 16,000 awards totaling in excess of \$1,500,000 in scholarships and financial assistance in a competent, professional, and accountable manner.

Based upon these findings involving inadequate documentation of 3 awards totaling \$2,315 and the lack of written policies and procedures for selecting recipients and awarding of certain scholarships, the University will undertake a review of the documentation, awards criteria, eligibility criteria and award procedures for its scholarship and financial assistance programs. This review will be conducted with the assistance of the University's Internal Auditor and a Scholarship Review Committee. It is anticipated that the review will be completed by December 1997, and any necessary changes in our scholarship and financial assistance programs can be implemented by January 1998, in time for the 1998-99 scholarship award year.

Sincerely,



Daniel D. Remick
President

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A MEMBER OF THE UNIVERSITY OF LOUISIANA SYSTEM



Nicholls State University

August 28, 1997

Dr. David Kyle, CPA, CFE
Legislative Auditor
P.O. Box 94097
Baton Rouge, LA 70804-8997

Dear Dr. Kyle:

Regarding the audit of Nicholls State University's financial assistance programs for fiscal year ended June 30, 1996, we submit the following management response to the audit finding and recommendation.

FINDING:

Lack of Segregation of Duties

MANAGEMENT RESPONSE:

1. The university concurs in part with this finding. The department head of Music, Agriculture, and Business will be able to select recipients and request that checks are issued. They will no longer be able to receive or distribute the checks to students. Scholarship recipients will have those scholarships credited to their fee account. Students must pick up these checks in the Controller's Office. As far as the Department of Government is concerned, a committee selects the students who participate in an internship program. They are not selected by the department head. Students who are selected receive a scholarship and a stipend. The scholarship is credited to their fee bill and covers all of their fees. The stipend is issued only after verification that the students are registered. These stipends were also be picked up by the students in the Controller's Office. This course of action will begin immediately.

2. The university concurs with this finding. The registration system at the time did not allow for fund scholarships to be credited at the end of the semester. The fund director requested that the Financial Aid Office award the fund scholarships, and the Financial Aid Office requested that the Controller's Office issue scholarship checks to the students. The fund director picked up the checks and handed them out to the fund members who participated in graduation, a requirement for receiving the scholarship. With a new registration system, scholarships can now be credited at any time during a semester. The fund director will now be required to forward a listing to the Financial Aid Office of students who are to receive scholarships after graduation. The amount of the scholarship will be credited to the students' account. Checks will be issued for any balance due to the student. All checks will be distributed from the Controller's Office. The fund director will no longer be allowed to pick up and distribute checks.

3. The university concurs with this finding. The university will involve the Scholarship Committee in the selection of scholarship recipients beginning with the next selection process. The chairman of the scholarship committee will verify the rankings of the recipients as furnished by the scholarship coordinator. The scholarship committee chairman will also compare a listing of scholarship recipients to a listing of actual fee bill postings to verify that the students received the scholarship awarded.



Nicholls State University

Page 2 – Lack of Segregation of Duties

4. The university concurs with this finding. The professor of management and the College of Business will be required to turn-over the funds of the Mike Bauer Memorial Scholarship to the Controller's Office. These funds will be accounted for and administered in the same manner as all other university funds. Scholarship recipients will have their awards credited to their fee records and checks will be issued by the Controller's Office.


Allison A. Klempner
Financial Aid Director


Michael Wagner
Controller

AAS/mtt



Nicholls State University

August 28, 1997

Dr. Daniel Kyle, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70894-4397

Dear Dr. Kyle:

Regarding the audit of Nicholls State University's financial assistance programs for fiscal year ended June 30, 1996, we submit the following management response to the audit finding and recommendation.

FINDING:

Lack of Documentation Supporting Eligibility Determinations

MANAGEMENT RESPONSE:

The university concurs with this finding. The Department of Mass Communications and College of Business will be contacted regarding this matter. Departments will be responsible for providing copies to the Financial Aid / Scholarship Office of all scholarship award criteria, as well as all scholarship award applications, for the departmental scholarships for which the recipients are selected by the department.


Allison S. Klingenstein
Financial Aid Director


Michael Hayslip
Controller

AJK/mrj



Nicholls State University

August 28, 1997

Dr. Daniel Kyle, CPA, CFE
Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70894-4397

Dear Dr. Kyle:

Regarding the audit of Nicholls State University's financial assistance programs for fiscal year ended June 30, 1996, we submit the following management response to the audit finding and recommendations.

FINDING:

Lack of Adequate Criteria

MANAGEMENT RESPONSE:

The university concurs with this finding. There are times when organizations or individuals provide financial assistance to students to enable the student to enroll at Nicholls State University. When this occurs, the Financial Aid/Scholarship Office routes the funds through an account known as Scholarship One-Time. The funds are handled in this manner in an attempt to monitor all financial assistance to students. These donations are privately funded to individual students. The university feels that we are not in the position to establish criteria for this type of private assistance.


Allison A. Klempner
Financial Aid Director


Michael Pappas
Controller

AAACint



Nicholls State University

August 28, 1997

Dr. Donald Kyle, CPA, CFE
Legislative Auditor
P.O. Box 9407
Baton Rouge, LA 70804-4307

Dear Dr. Kyle:

Regarding the audit of Nicholls State University's financial assistance programs for fiscal year ended June 30, 1996, we submit the following management response to the audit finding and recommendation.

FINDING:

Lack of Financial Assistance Policies and Procedures

MANAGEMENT RESPONSE:

The university concurs with this finding. The university is in the process of developing a policy and procedure manual for the Scholarship Office. The expected completion date of this manual is March 1998.


Allison A. Kinsport
Financial Aid Director


Michael Nequin
Controller

AAK:sm



Nicholls State University

August 28, 1997

Dr. Daniel Kyle, CPA, CFE
Legislative Auditor
P.O. Box 94097
Baton Rouge, LA 70894-4097

Dear Dr. Kyle:

Regarding the audit of Nicholls State University's financial assistance programs for fiscal year ended June 30, 1996, we submit the following management response to the audit finding and recommendation.

FINDING:

No Reconciliation of General Ledger

MANAGEMENT RESPONSE:

The university concurs with this finding. In order to allow for the reconciliation of each scholarship granted into student fee records, the scholarship coordinator will be allowed access to the appropriate ledger screens of the Financial Records System. This will allow immediate access to the general ledger in order to perform timely reconciliations. Screen access will be granted following the next training session, which should be held prior to September 1, 1997.


William A. Klempner
Financial Aid Director


Michael Hooper
Controller

SJK:kmf



Nicholls State University

September 4, 2007

Dr. David Kyle, CPA, CFE
Legislative Auditor
P.O. Box 94007
Baton Rouge, LA 70804-0077

Dear Dr. Kyle:

Regarding the audit of Nicholls State University's financial assistance programs for fiscal year ended June 30, 2006, we submit the following management response to the audit finding and recommendation.

FINDING: Disbursements Made Directly to Students

MANAGEMENT RESPONSE:

The university concurs with this finding. The scholarships issued to students by the Department of Business and the Department of Agriculture were issued from an account or organization outside of the university. The business scholarship was issued for \$800, and the agriculture scholarship was issued for \$250. The Miles River Memorial Scholarship account will be turned over to the university and the organization funding the agriculture scholarship will be required to remit the scholarship funds to the university. Both of these scholarships will be credited to student fee accounts when issued.

The registration system previously used by Nicholls allowed scholarships to be credited to student fee accounts. After this policy, students who were awarded scholarships had checks issued to them.

Music scholarships in the amount of \$7,600 were credited to student accounts at the beginning of the semester when all checks in the amount of \$63,180 were issued to students for hand scholarships at the end of the semester. Crediting the students' accounts for the hand scholarships was not an option because of the nature of the registration system. The university has since replaced its registration system that will allow scholarships to be credited to student accounts at anytime during the semester. Checks will be distributed from the Controller's Office to the students and the hand director will not be allowed to pick up checks for students.

Students participating in the Center for Women and Government Internship Program receive a scholarship and a stipend. Stipends in the amount of \$10,500 were issued to the students. The scholarship is credited to their fee records. Students participating in this program come to campus for a one-day orientation and are presented their stipend checks at this time. The Controller's Office issues stipend checks to students for the internship who have been officially registered and have received the scholarship credit. The university will require the students pick up their checks on the day of the orientation.


Allison A. Kinsinger
Financial Aid Director


Michael Nugent
Controller

D-14



Northeast Louisiana University

Office of the President
Monroe, Louisiana 71209-2800
(504) 342-3118
(504) 342-3119 FAX

August 18, 1997

Dr. Daniel G. Kyle, CPA, CFE
Legislative Auditor's Office
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

We concur with one instance of noncompliance with established criteria in the area of Dependent Employee Fee Waivers. We will develop policies and procedures to address this matter and the Human Resources Department will be required to certify eligibility prior to any dependent waiver of this nature beginning with the Spring 1998 semester.

In the matter in which we do not concur, we have researched Board Policy Chapter 4, Section G and a situation of this matter is not specifically covered. However, we have made contact with the Board office and are in the process of obtaining further clarification. Should it be determined that we have misinterpreted the Board's intent relative to the continued eligibility of children of an employee enrolled in school prior to the employee's retirement, policies and procedures will be developed and implemented for the Spring 1998 semester.

Lack of Financial Assistance Policies and Procedures

We concur with your finding related to Lack of Financial Assistance Policies and Procedures for the Band Department. Policies and procedures are currently being developed by that department and will be implemented with the Spring 1998 semester.

Lack of Financial Assistance and Award Authorization Documentation

We concur with your finding in the matters related to Lack of Financial Assistance and Award Authorization Documentation and have taken the action described below in regard to each of these award programs.

Northeast Louisiana University Four Year Scholarship was approved by the University's Board of Trustees at its May 23, 1997 meeting.



President's Distinguished Scholarship was approved by the University's Board of Trustees at its May 23, 1997 meeting.

The Band Scholarships were approved by the University's Board of Trustees at its May 23, 1997 meeting.

After further study, we believe that the waiver granted under the Resident Assistant Program waiver should be considered as compensation and not as a scholarship. We will implement that change starting with the Spring 1998 semester.

As in the item above, we believe that the waiver granted under the Hall Director/Assistant Hall Director Program waiver should be considered as compensation and not as a scholarship. We will implement that change starting with the Spring 1998 semester.

Mr. Charles R. DeFelack, Director of Financial Aid and Scholarships is the contact person responsible for overseeing development and implementation of these procedures.

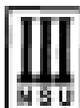
Thank you for your assistance in this matter.

Sincerely,



Lawson L. Swearingen, Jr.
President

cc: Mr. Robert Tamm
Mike Noble, CPA
Raymond Abraham, CPA



August 12, 1997

Dr. Daniel G. Kyle, CPA, CFE
Legislative Auditor
P.O. Box 94387
Baton Rouge, LA 70804-0387

RE: STATEWIDE AUDIT - FINANCIAL ASSISTANCE PROGRAMS

Dear Dr. Kyle:

In response to the audit findings from the statewide audit relating to financial assistance programs, the university concurs with the findings and submits the following:

• **DISCRETIONARY SCHOLARSHIPS**

Response: As of July 1, 1997, the Financial Aid Director no longer has the ability to edit student accounts. There has been a scholarship committee established to evaluate recommended academic and leadership scholarships.

• **LACK OF DOCUMENTATION SUPPORTING ELIGIBILITY DETERMINATIONS**

Response: The Director of Financial Aid met with each employee prior to increasing the student budget and made a professional judgment in each case, however, the proper forms were not filed. All future professional judgment changes are to be reviewed by another financial aid professional and recorded on a professional judgment log which is filed with the Vice President for Student Affairs each month for review. All required documentation is to be filed in the student folder prior to processing changes. This policy was implemented on July 1, 1997. The university is currently establishing policies and procedures with departments outside of Financial Aid for awarding scholarships.

• **LACK OF FINANCIAL ASSISTANCE POLICIES AND PROCEDURES**

Response: The university has implemented formal policies and procedures for scholarships (July 1, 1996), for exemptions (July 1, 1997) and externally funded awards (July 1, 1997).

• **LACK OF FINANCIAL ASSISTANCE AWARD REVIEW PROCESS**

Response: There has been a university scholarship committee created to review academic and leadership scholarships. The university is working with those departments who award scholarships to ensure that an independent review is performed within that department. In addition, the Financial Aid Director shall perform a comprehensive review of all awards made to students.

• **INCOMPLETE AWARD REPORTING TO FINANCIAL AID OFFICES**

Response: The fee waivers were reported to the Student Financial Aid Office, but the fee waivers were not processed by that office. Beginning with the 1996-1997 academic year the Coordinator of University Scholarships or her assistant sets a tuition calculation flag to defer the out-of-state fee, however, the international fee waiver is still not processed by the Student Financial Aid Office. Several attempts by the NSU Athletic Services office have been made with the NSU Computer Center to transfer this process to the Student Financial Aid Office. The university is currently evaluating the process of transferring the additional 12 programs to the Student Financial Aid Office.

• **NO RECONCILIATION OF GENERAL LEDGER**

Response: The university is currently evaluating the process of reconciliation of the financial aid subsidiary records to the general ledger accounts.

Ms. Mary Stacy, Coordinator of University Scholarships, is the contact person responsible for corrective action.

Sincerely,



Randall J. Webb
President

RJW/td



The University of Southwestern Louisiana

133, Shreveport 70002
Lafayette, Louisiana 70504-1000



Office of the President
1379 802-6261
Fax 1379-482-0997

University of Southwestern Louisiana

August 22, 1987

Dr. Daniel G. Kyle, CPA, CFC
Legislative Auditor
P. O. Box 943887
Baton Rouge, LA 70804-8387

Dear Dr. Kyle:

The University of Southwestern Louisiana was in the process of moving all of its scholarship awards to the University Scholarship Office prior to the arrival of auditors from your office earlier this summer. That process is now complete so that no discretionary scholarships will be awarded by any office other than the Scholarship Office.

The thirty-one scholarships awarded by my office in 1986 were awarded based on:

1. Recommendations from faculty or coaches of our club sports programs
2. A check of the Financial Aid Office and the Scholarship Office to determine eligibility and/or to avoid over awarding
3. An interview by me and/or a member of my staff
4. A review of ACT or SAT scores and high school transcripts

The students selected are among the strongest in the University.

Though I have no problems with moving all scholarship activities to a central office, I do regret an audit finding in an area that I and my staff carefully administered for many years without specific written guidelines or directives.

Sincerely,

Roy R. Bennett
President



OFFICE OF THE PRESIDENT
1000 WEST UNIVERSITY BLVD.
BAGGLEY COLLEGE CENTER - 1000A
Baton Rouge, Louisiana 70803

504/388-5100
504/388-3334 FAX

August 14, 1997

Dr. Daniel G. Kyle, CPA, CFE
Louisiana Legislative Auditor
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

This letter is the official response to your findings in regard to LSU System handling of awards to students.

Disbursements Made Directly to Students

We concur with the finding.

In the future all scholarships will be reviewed and processed through the campus Office of Student Financial Aid. The Office of Student Financial Aid will be responsible for coordinating the student's aid package, including this award, in accordance with applicable rules and regulations. For out of town campuses, we will mail our check, payable to the student, to the Office of Student Financial Aid and also inform the student in writing of the award.

For Baton Rouge campus students an account will be set up in the name of the student. Assuming the student registers, the treasurer's office will deduct tuition and fees from the student account. If the combination of awards exceeds the tuition and fees, the balance in the account will be mailed to the student.

Lack of Segregation of Duties

We concur in part.

By processing all awards, including this one, through the Office of Student Financial Aid we find that any potential for abuse will be removed. In regard to oversight concerning student selection, as President of the LSU System, I consider myself responsible for the internal control system. While I believe that selection of a recipient for the President's Emergency Fund is completely within my authority and consistent with sound ethical and

Dr. Daniel G. Kyle

Page 2

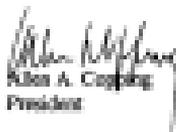
August 14, 1997

accounting principles, I will convene a committee of System Vice Presidents to review awards in this program.

As a system, we are addressing the issues raised by your office and by our own internal audit department. In January, Chairman Leach established an Oversight Committee on Scholarships. The committee drafted a "System Policy on Scholarships" which was adopted by the full Board of Supervisors on May 23, 1997.

If you have any questions or problems, please call me.

Sincerely,



Alan A. Croft
President

Attachment



September 18, 2007

Dr. Daniel G. Kyle, CPA, CFE
Legislative Auditor
State of Louisiana
Baton Rouge, LA 70804

Dear Dr. Kyle,

With respect to the audit findings relating to LSU and A&M College included in the statewide audit of financial assistance programs for all colleges and universities in Louisiana, the University submits the following responses:

Discretionary Scholarships

The University concurs with the finding concerning the Graduate School Fellowship Program. Effective immediately, a Graduate Faculty Committee will review and approve all future recommendations for award recipients of this program.

Violations of Scholarship Criteria

The University concurs with the findings concerning the Academic Common Market Fee Exemption Program, the COOP/PL Fee Exemption Program, the Dean Lee Scholarship Program, and the Inback Scholarship Program. Procedural changes have been implemented in each of these programs to ensure compliance with applicable scholarship criteria.

With respect to the Boykin-Pepper Scholarship Program, the University has always in good faith attempted to follow the specified scholarship criteria. In 1982, LSU petitioned and received from the 10th Judicial Court a "Clarification or Modification of Trust" which greatly expanded the scholarship program, and effectively opened this scholarship to include much larger groups of students. This scholarship program has been used primarily for attracting students with strong academic credentials to the College of Engineering, and it has been occasionally used to provide financial assistance to students having a demonstrated need. The University will continue this practice. However, in the future, we will obtain and maintain on file financial need statements for those students to whom this award is given on the basis of demonstrated financial need. We will also consult with the University's attorneys to determine if further judicial clarifications are required to maintain the flexibility needed to effectively use this program to enhance the College of Engineering at LSU.

Lack of Documentation Supporting Eligibility Determinations

The University concurs with this finding. Concerning the Boykin-Pepper Scholarship Program, a financial need statement will be obtained and maintained by the University for all students to whom this award is given on the basis of demonstrated financial need. Relative to the George Frazier Scholarship Program, procedures are now in place to ensure that scholarship applications are maintained on file by the University.

Lack of Segregation of Duties
Lack of Financial Assistance Award Review Process
Incomplete Award Reporting to Financial Aid Office

The Financial Aid Data (FAD) system has been enhanced effective July 1, 1997, to include a centralized database which will house all scholarship/award programs, and which will include the eligibility requirements for each program. The Office of Student Aid & Scholarships will review the authorizing documentation for establishing all such programs, and will be responsible for updating and maintaining this new scholarship/awards database.

The new Student Award Entry system provides an on-line process by which departments enter all required information for the students selected to receive an award. A certification document is then produced, indicating the specific award criteria and the selected recipient. This document requires two signatures certifying the eligibility of the recipient, and one of these must be the dean or the director of the unit responsible for the particular award program. The Office of Student Aid & Scholarships then reviews the document for signature verification, and subsequently approves each award. This process creates an entry in the FAD system for each student selected, thus providing for a proper accounting of all scholarships and awards in the University's centralized student financial aid system. Daily activity reports are produced and reviewed by the Office of Student Aid & Scholarships to ensure appropriate resolution of any potential conflicts or overawards.

Disbursements Made Directly to Students

As indicated above, LSU has implemented an enhanced scholarship award system that addresses internal control issues relating to segregation of duties, the financial assistance award review process, and the integration of the reporting of all scholarship awards to the Financial Aid Office. In conjunction with the implementation of this new automated system, the University also recognized that administrative efficiencies and improved controls would result from minimizing the number of checks written to students. All scholarships and awards are now credited directly to student accounts in the Treasury Information System, and applied first to outstanding balances due the University. Any remaining balances are then made available to students through an automated payment process, which results in University checks being mailed to local student addresses. Thus, although the process of requesting and disbursing checks by and through the various campus departments has been eliminated, the University still processes a substantial number of checks to students for the balances on their accounts.

If you wish to meet for further discussion, please call me at 388-3186.

Sincerely,



Jerry J. Bardin
Vice Chancellor for Finance
& Administrative Services

cc: Vice President William L. Stevis, Jr.
Chancellor William L. Jenkins



August 18, 1997

Dr. Daniel G. Kyle, CPA, CFE
Legislative Auditor
State of Louisiana
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

As requested, I am providing your office with an official response relating to the reportable audit findings for Louisiana State University at Alexandria.

1. **Violations of Scholarship Criteria**

We concur that one scholarship awarded for two semesters in 1995-96 from the William and Alice Morros Scholarship did not have a scholarship application on file. This was an oversight. Student Financial Aid staff have been instructed to be certain that an application is on file before a scholarship award letter is sent.

The guidelines for the Merit Honor Scholarship state that the recipient should be a student with an outstanding high school record and require a recommendation from the student's high school principal or counselor. LSUA did not have recommendations from the high school principals on some awards. Principals are very reluctant to make recommendations; therefore, the statement requiring a recommendation from the high school principal is being removed from the guidelines for this scholarship. This corrective action will be completed by October 1, 1997. The name of the contact person responsible for corrective action is Raymond Barwell, Director of Student Aid and Scholarships.

2. **Lack of Adequate Criteria**

We concur with the findings that some of the University Scholarships (Merit Honor, Chancellor's, LSUA Foundation scholarships, Barbara M. Martin, William and Alice Morros, Morris N. Abrams Memorial Scholarship, and Martin Foundation Scholarship) and other private foundation scholarships (Lottie Pace Whitehead Foundation Scholarship) contain wording that could be subject to individual interpretation. It should be noted that criteria for LSUA Foundation endowed, non-endowed, and other private foundation scholarships were established by the donors. LSUA Student Financial Aid

staff have been very careful to follow these criteria as established by the donors.

Corrective action is being taken to better define certain criteria. All current scholarships will be reviewed by the Scholarship Committee and the Foundation Board, and when appropriate, the scholarship donor, in an effort to eliminate the ambiguous terms. We will also make a special effort to make certain that all new scholarships established do not contain such ambiguous terms. It must be noted that LSUA is somewhat limited by the fact that the donor or the Foundation must be consulted and must concur with changes to the criteria. LSUA Student Financial Aid staff will continue to carefully follow the criteria (including changes as they occur) for all scholarships. It is expected that this corrective action will be completed by May 1, 1998. The names of the contact persons responsible for corrective action are Raymond Boswell, Director of Student Aid and Scholarships, and Melissa LaBorde, Director of Institutional Advancement.

3. Incomplete Award Reporting to Financial Aid Office

We concur with the finding that two division heads made recommendations to off campus entities with regard to possible scholarship recipients without properly notifying the Student Financial Aid Office.

LSUA and the LSU System have taken action to insure that this does not happen in the future. Please find attached copies of memos from the LSU System Office and the LSUA Chancellor's Office. These memos have been distributed to all Division Heads and to appropriate other offices on the LSUA campus. This corrective action is completed. The person responsible for corrective action is Robert Cavanaugh, Chancellor.

Secrets,



Robert Cavanaugh
Chancellor

Enclosures

- cc: Dr. Allen A. Copping
Mr. Raymond Boswell
Mrs. Melissa LaBorde
Mr. Virgil Stanford

LSUE

Louisiana State University at Eunice

Office of the Chancellor - Louisiana State University at Eunice - P.O. Box 1129 - Eunice, LA 70025
Phone: (504) 837-7321, ext. 201 - FAX: (504) 846-8029

August 14, 1997

Dr. Daniel G. Kyle, CPA, CFS
Office of Legislative Auditor
State of Louisiana
P. O. Box 94197
Baton Rouge, LA 70804-9397

Dear Dr. Kyle:

Attached please find LSU at Eunice's official response on the scholarship audit findings.

Please be assured that, in addition to the minor corrective measures that are documented in this communication and validated in the March 27, 1997, minutes of the LSUE Scholarship Committee, the identified changes have also been incorporated into the LSUE Catalog and have, in fact, been incorporated into our campus' practices.

Sincerely yours,


William J. Wenzel III, Ph.D.
Chancellor

Enclosure

cc: Dr. John Courville
Dr. Robert Deger
Ms. Gracie Gallory
Ms. Arlene Tucker

Scholarship Audit Findings

VIOLATIONS OF SCHOLARSHIP CRITERIA:

Centennial Honor Awards

- Finding:** Centennial Honor Awards per catalog requires scholarship to go to students with an ACT composite score of 28 and above. Three students examined had an ACT composite score below 26.
- Response:** We concur with the finding. In the late 1970's the Scholarship Committee voted to let a college GPA of at least 3.0 for continuing and transfer students be a factor, in lieu of the 26 ACT score, in awarding Centennial scholarships. No written evidence could be found in the scholarship files.
- Corrective Plan:** The scholarship committee voted to document the following change for Centennial Awards: High school students must have an ACT score of 26 or above and a high school GPA of "B" or above. Continuing or transfer students can be considered if their college GPA is 3.0 or higher. The change was documented in the minutes. Also, the catalog statement was revised to reflect this change.

Barton Freeland Scholarship:

- Finding:** The Barton Freeland Sr. Endowment Scholarship is to be awarded to a student from Acadia Parish. Two of the three students examined were not from Acadia Parish.
- Response:** We concur with the finding. Dr. John Corvillion had spoken with Mr. Freeland Sr. in 1987 ("memo to files" given to auditor) in which he verbally agreed that preference should be given to students in Acadia Parish, however, other students could be awarded the scholarship at the discretion of the Scholarship Committee.
- Corrective Plan:** Mr. Barton Freeland Jr. faxed a document to Dr. Corvillion allowing students from outside Acadia Parish to receive the scholarship, although priority should be given to students from Acadia Parish. Also, the catalog statement was revised to reflect this change.

Merit Honor Award

- Finding:** The Merit Honor Award is to be based on a recommendation of the high school principal. No letter of recommendations were given on the students examined.
- Response:** We concur with the finding. The letters of recommendation from the high school principal were not being required.
- Corrective Plan:** The Scholarship Committee voted to delete the requirement of the letters of recommendation from the principal from the criteria for the Merit Honor Award. The catalog statement was revised to reflect this deletion.

LACK OF ADEQUATE CRITERIA:

Merit Honor Award

- Finding:** The Merit Honor Award qualifications has as one it its criteria "financial need." Financial need should be defined.
- Response:** We concur with the finding.
- Corrective Plan:** The Scholarship Committee voted to delete "financial need" from the criteria for the Merit Honor Award since merit honor is based on academic achievement and should not include financial need. The catalog statement was revised to reflect this deletion.

Fanny Edith Winn Educational Trust Scholarships

- Finding:** The Fanny Edith Winn Educational Trust has an eligibility requirement that the recipient shall not be eligible for other academic scholarships or other types of substantial financial aid. All three students examined received loans and/or grants. "Other types of substantial financial aid" should be defined.
- Response:** We concur with the finding.
- Corrective Plan:** The Scholarship Committee met and defined the words "substantial financial aid" to be when students receive Title IV funds in excess of 90% of the federally defined cost of

attendance, including the Federal Family Loan Program. Written notation of the definition is reflected in the minutes.

Lettie Pace Whitehead Foundation Scholarship:

Finding: The Lettie Pace Whitehead Foundation Scholarship lists as criteria that the funds be used for the education of poor and deserving Christian girls. The Scholarship Committee should define "poor" and deserving "Christian" girls.

Response: We concur with the finding.

Corrective Plan: The Scholarship Committee met and defined the words "poor and deserving" as students who are eligible to receive Title IV funds, except unsubsidized Stafford Loans and/or parental loans to undergraduate students. The donor has defined the term "Christian" to mean any individual not of the Hebrew faith. These definitions have been documented in the scholarship files. A separate scholarship application form has been developed to use only for the Lettie Pace Whitehead Scholarship, which will include a block for religion. Also, the student's financial aid status is required to be verified prior to the scholarship award.

The contact person for corrective action is Dr. John E. Covillion, Vice Chancellor for Student Affairs and Chairman of the Scholarship Committee.



Louisiana State University Law Center
Baton Rouge, LA 70803-0001

Office of the Chancellor

August 11, 1997

Ed (504) 386-6000
Tom (504) 386-6000

Dr. Daniel G. Kyle, CPA, CFE
Office of Legislative Auditor
State of Louisiana
Post Office Box 94087
Baton Rouge, LA 70804-0087

Dear Dr. Kyle:

I am writing in response to the reportable audit finding concerning the Paul M. Hebert Law Center set forth in your letter of July 31, 1997.

In that report it is stated, "Of the 12 General Tuition Waivers tested, 3 recipients receiving \$8,966 did not meet the minimum eligibility criteria and were awarded the waivers at the Chancellor's discretion. Of the 30 Minority Fee Waivers tested, 19 recipients did not meet the minimum eligibility criteria and were awarded the waiver at the Chancellor's discretion." I have reviewed the information concerning these fee waivers and have determined that they were awarded at Chancellor Day's discretion. I am assuming that he had good reasons for the decisions that he made but I do not know what those reasons were.

With respect to the concern expressed in your report that financial assistance is awarded based on the decision of a single university official, the Law Center shares this concern and has changed its policy. All financial assistance decisions for juniors and seniors for the 1997-98 school year were made by the Faculty Scholarship Committee composed of three faculty members. All financial assistance, including tuition waivers and minority tuition waivers, for incoming freshmen in 1998 will be made through the Faculty Scholarship Committee.

I hope this is a satisfactory response to your request and I will be happy to respond further if necessary.

Sincerely,

Howard W. L'Enfant
Acting Chancellor and
Henry Flauché Dart Professor of Law



August 14, 1997

Dr. Daniel Kyle
Office of the Legislative Auditor
P. O. Box 56397
Baton Rouge, LA 70804-0397

Dear Dr. Kyle:

In response to the fiscal year 1996-97 audit finding on our financial assistance program, we respectfully submit the following:

Lack of Segregation of Duties

The University concurs with the audit finding. To address the lack of segregation of duties within the Financial Aid Office, a new position was approved on August 1, 1997 by the Chancellor. The financial aid counselor position is included in the 1997-98 budget.

Lack of Financial Assistance Award Authorization Documentation

The University concurs with the audit finding. The University is obtaining appropriate authorization documentation for all scholarship programs. Official copies of the documentation will be maintained in the Financial Aid Office. The documentation process will be complete on or before September 30, 1997.

Lack of Adequate Criteria

The University concurs with the audit finding. Selection criteria and procedures have been documented for all scholarship programs administered by the University. The final review and revision of all criteria will be complete on or before September 30, 1997.

Lack of Financial Assistance Policies and Procedures

The University concurs with the audit finding. The Financial Aid Office is writing policies and procedures for awarding all scholarships. The final review and revision of all policies and procedures will be complete on or before October 30, 1997. The Vice Chancellor for Academic Affairs and Finance is working with the deans to develop written procedures for selection of graduate assistantships. Procedures for selecting graduate assistantship awards will be complete on or before September 30, 1997.

Dr. Daniel Kyle
August 14, 1993
Page 2

Lack of Financial Assistance Award Review Process

The University concurs with the staff finding. The newly authorized position of Financial Aid Counselor will be assigned the responsibility of reviewing the qualifications of the departmental scholarship recipients to ensure that they meet the published scholarship criteria. The Financial Aid Counselor will verify that the recipients selected for scholarships are the students who receive the awards. The Director of Financial Aid will be responsible for reviewing the work of all the Financial Aid staff.

Sincerely,



Michael T. Farrell
Vice Chancellor for Business Affairs

MTF:ew

**SCHOOL OF
ALLIED HEALTH PROFESSIONS**
Louisiana State University
Medical Center
1900 Gravier Street
New Orleans, LA 70112-2282
Telephone: (504) 885-4248
FAX: (504) 288-4248



Office of the Dean

July 18, 1997

Dr. Daniel G. Kyle
Legislative Auditor

Dear Dr. Kyle:

We have received and reviewed the report of the Legislative Auditor pertaining to our Faculty/Alumni Scholarship Program.

From this day forward, records will be maintained for the required three year period.

Sincerely,

A handwritten signature in cursive script, appearing to read "John R. Snyder".

John R. Snyder, Ph.D.
Dean and Professor

JRS:cd

**LOUISIANA STATE UNIVERSITY
MEDICAL CENTER**

1501 Kings Highway
Post Office Box 33632
Shreveport, LA 71103-0632
Telephone: (504) 675-7622
FAX: (504) 675-7675



Administration and Finance

August 15, 1997

Dr. Daniel G. Kyle
Legislative Auditor
State of Louisiana
P.O. Box 94997
Baton Rouge, Louisiana 70884-9997

Dear Dr. Kyle:

The following are responses to the audit findings relating to the state-wide audit of the Financial Assistance Program:

Lack of Adequate Criteria

Finding 3. One of the 10 programs tested at LSU Medical Center in Shreveport had vague criteria for selecting recipients. The total amount awarded from the minority scholarship for Cultural Diversity program was \$136,880.

Response:

Management takes issue with the statement that the criteria were "vague" for the Diversity Scholarship Program, formerly known as the Minority Scholarship. Those who work with the Minority Scholarship Program did not find the criteria to be vague. However, the criteria could appear to be vague to someone who does not routinely work with the program. The intent of the program was to diversify the student population by awarding scholarships to members of already defined under-represented minority groups. Based on membership in the established ethnic group, the scholarship awards were granted to all qualified individuals, as intended. A committee was appointed in April, 1997, to review and revise the criteria for the Diversity Scholarship Program. The committee has completed its task and has presented its recommendations to the Dean. The Dean has forwarded those recommendations to the Chancellor's Office with the suggestion that legal counsel be sought prior to the implementation of the recommendations.

Dr. Daniel Eyle
August 18, 1987
Page 2

Lack of Financial Assistance Award Review Process

Finding 4. No independent verification was made to ensure that recipients selected by the Medical School Scholarship Committee at LSU Medical Center in Shreveport were the actual recipients of the awards. Also, the Minority Scholarships awarded by the Office of Multicultural Affairs were not reviewed by the Financial Aid Office or the office of Student Affairs to ensure that recipients met the required criteria for the award.

Response:

In regards to the lack of independent verification to ensure recipients selected by the Scholarship Committee were the actual recipients of the award, management has taken action to strengthen internal control over the award of scholarships. Official minutes of the Scholarship Committee meeting document the approved award recipients and a copy is forwarded to Student Financial Aid. Also, the "congratulatory letter" to the recipient is sent to the student directly by the Student Affairs Office. These procedural modifications effectively enhance internal control by appropriately segregating duties and establishing a mechanism by which official award recipients can be independently accounted for by the Student Aid Office.

I trust these responses will adequately answer any questions regarding the Diversity Scholarship Program at LSU Medical Center in Shreveport. If you need further information, please contact my office.

Sincerely,


Harold White
Vice Chancellor
for Business and Reimbursements

HW:aa



Baton Rouge, New Orleans,
Bossier/Louisiana City
LOUISIANA

Office of the President
(504) 771-6880

SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

Baton Rouge, Louisiana 70803

(504) 771-6811

August 19, 1997

Fax Number:
(504) 771-6833

Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor
State of Louisiana
1600 Third Street
Baton Rouge, LA 70804-9097

Dear Dr. Kyle:

Enclosed is an official response relating to the reportable audit findings regarding financial assistance programs for the institutions of the Southern University System.

Should you have any questions, please contact my office.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Leon R. Tarver II'.

Leon R. Tarver II, Ph.D.
President
Southern University System

LRT/tp

Enclosures

**SOUTHERN UNIVERSITY-BATON ROUGE
 RESPONSE TO LEGISLATIVE AUDITOR'S REPORT
 REGARDING FINANCIAL ASSISTANCE PROGRAMS
 FOR THE YEAR ENDING 1992-93, 1993**

Date: August 16, 1993

Subject	Request for Information	Response	Comments
<p>1. What is the current status of the financial assistance programs?</p>	<p>The University Educational Assistance Administrator</p>	<p>The University Educational Assistance Administrator is already in place. The Educational Assistance Compliance Officer will be named by October 1, 1993.</p>	<p>In Directly With Mrs. Carolyn Brown, President of the University Educational Assistance Task Force.</p>
<p>2. How are the financial assistance programs being managed?</p>	<p>The University Educational Assistance Administrator</p>	<p>SAUR has recognized its many financial assistance programs. The responsibilities of the committee formerly known as the University Educational Assistance Compliance Officer have been expanded. The committee, now named the University Educational Assistance Task Force, will be prepared, by its action, to review the central body-merged with the responsibility of monitoring and maintaining all additional financial assistance grants. The day-to-day monitoring of these grants will be conducted by the Educational Assistance Compliance Officer who will work closely with the members of the University Educational Assistance Task Force.</p>	
<p>3. How are the financial assistance programs being funded?</p>	<p>The University Educational Assistance Administrator</p>	<p>The University received the funding listed in items 1-4 of the 1993 response with nearly twenty EDCO staff now made up from fiscal year 1990-91, 1991-92, and 1992-93.</p>	

SOUTHERN UNIVERSITY-LATIMER BOGGS
RESPONSE TO LEGISLATIVE AUDITOR'S REPORT
REGARDING FINANCIAL ASSISTANCE PROGRAMS
 FOR THE FISCAL YEAR ENDING 03, 1996

Date: April 29, 1997

Audit Finding	Management's Response	Proposed Corrective Action	Proposed Completion Date	Contact Person(s)
LACK OF DOCUMENTATION SOUTHERN UNIVERSITY DEPARTMENT OF EDUCATION (SUE) (SUE 001, 8)	The University concurs in part with this finding that departments were allowed to submit the receipts, request stipend payments and disburse checks to students. However, it allows for signatures of those in University request management's responses to approve payment documents prior to checks being processed for stipend receipts. The appropriate supervisors approved the requests for stipend payments used in the audit.	The University will revise the check disbursement procedure for stipend payments. In the future, students will sign and pick up their stipend checks at the Comptroller's Office. Checks that are not picked up within seven (7) days will be mailed directly to the students.	October 1, 1997	Mr. Paula McClain
LACK OF DOCUMENTATION SOUTHERN UNIVERSITY DEPARTMENT OF EDUCATION (SUE) (SUE 001, 8)	The University concurs with this finding.	The University will provide each stipend recipient with an annual document that clearly indicates the amount of pay, deductions and specific items associated with receiving and continuing the stipend. The Department head, appropriate college dean and the recipient will sign the annual document. Copies of the annual award document will be provided to the recipient, the Compliance Officer and the Financial Aid Department. The original will remain in the Department's file.	November 1, 1997	Dr. Beverly Wade Mrs. George Brown Co-Chair of the University Educational Assistance Task Force

**SOUTHERN UNIVERSITY-BATON ROUGE
RESPONSE TO LEGISLATIVE AUDITOR'S REPORT
REGARDING FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDING JUNE 30, 1966**

Date: August 25, 1967

<p>Look for answers to questions listed on page 3.</p>	<p>The University concurs with the finding.</p>	<p>The University Educational Assistance Fund has already requested copies of admission records for each program for possible educational assistance funds of that Fund. Copies for some programs are in the process of being manually prepared and printed. Copies of all admission records will be submitted to the Task Force. The Task Force Co-Chair will retain the Office of Financial Aid and the University Educational Assistance Foundation Office copies of all recent admission records for all educational assistance records. Such records will be used by the Compliance Office to identify students at events except for admission events.</p>	<p>The listing of all educational assistance admission records in one central location for monitoring purposes did not begin until the beginning of the 1966 Spring Semester. The Compliance Office did not begin to be responsible for the audit monitoring process until November 1, 1967.</p>	<p>Dr. Beverly Webb, Mrs. Gailly Brown, Co-Chair of the University Educational Assistance Compliance Office (to be named).</p>
		<p>The audit records have in the "University Financial Assistance Award" been forwarded. Records will be kept in the Office of the Compliance Office. Records have been completely removed from the educational assistance award process.</p>	<p>The action regarding the disbursement of the University's financial assistance awarded the removal of the Office of the Compliance from the educational assistance award process was completed as of the 1967 Summer Session.</p>	

SOUTHERN UNIVERSITY-ASTORIA MOORE
RESPONSE TO LEGISLATIVE AUDITOR'S REPORT
REGARDING FINANCIAL ASSISTANCE PROGRAMS

FOR THE YEAR ENDING JUNE 30, 1998

Date: August 26, 1998

Audit Finding	University's Response	Proposed Corrective Action	Proposed Compliance Date	Contact Personnel
Lack of Procedural, Administrative Programs and Processes (Findings No. 4)	As outlined and followed by the auditors in their comments regarding our University and others in the state, university officials have used the same process and procedures from year to year, although the procedures were not in writing.	We will now ensure that adequate written policies and procedures are developed and implemented uniformly. We will also ensure that the update process is not in writing. Both the update and the update process will be coordinated by the Task Force Co-Chair and monitored by the Education Assistance Compliance Officer on an ongoing basis.	November 1, 1998	Dr. Beverly Biale Vice-Chair of the University Educational Assistance Task Force University Educational Assistance Compliance Officer (to be named)
Lack of Institutional Administrative/Accounting Processes (Findings No. 4)	The University ensures that, in the event necessary, departmental financial activities would not be independently reviewed to determine if compliance with the established criteria.	The proposed corrective action is stated for the previous finding that applies to this finding. Changes for such records program will now be independently reviewed by the University Educational Assistance Compliance Officer.	This action will take place on an ongoing basis, effective at the beginning of the 1998 Spring Semester.	University Educational Assistance Compliance Officer (to be named)

**SOUTHERN UNIVERSITY-BAYTON POLICE
RESPONSE TO LEGISLATIVE AUDITORS REPORT
REGARDING FINANCIAL ASSISTANCE PROGRAMS
FOR THE YEAR ENDING MARCH 31, 1989**

Date: August 29, 1989

ALLEGATION	SUPPORTIVE EVIDENCE	REPOSED COMPLIANCE ACTION	PLANNING COMPLETION DATE	CONTACT PERSON
<p>LACK OF CONTROLS AT SOUTHERN UNIVERSITY</p>	<p>The University concurs with this finding, holds who most of the 178 recipients with grants totaling \$24,827 were made in prior fiscal years, in some cases dating back as early as the 1962-1963 fiscal year.</p>	<p>The auditing and monitoring of all financial awards have been completed under one entry - The University-Bayton Financial Assistance Task Force. The University will now require that all subvisees submit to our books in writing and that such efforts are specific and consistently applied to ensure that all eligible applicants have an equal opportunity to be selected and that only students who meet applicable criteria be awarded financial assistance.</p>	<p>Action Completed</p>	<p>Dr. Beverly Webb Mrs. Carolyn Brown ICE-Chair of the University (discontinued) Assistant Task Force</p>

**SOUTHERN UNIVERSITY-NEW ORLEANS
 RESPONSE TO LEGISLATIVE ACTION'S REPORT
 Regarding Financial Assistance Programs
 FOR THE YEAR ENDED JUNE 30, 1996**

DATE: August 15, 1997

Issue/ Finding	University's Response	Proposed Corrective Action	Proposed Completion Date	Current Status
<p>Lack of Transparency Regarding Eligibility Determinations - Item No. 2</p>	<p>The Southern University of New Orleans will continue with the existing process.</p> <p>The Computer's office will make changes to prepare students and make additional more uniform with the company. This additional will be made available to the financial aid office.</p>	<p>The Computer's office has been asked to change its procedure to processing financial aid requests. Effective immediately, we will be in the process of the new one being presented to the Office of Financial Aid for review and approval.</p>	<p>August 18, 1997</p>	<p>All Student Welfare Committee is the current process and is responsible for all computer system and improvements.</p>
<p>Lack of Adequate Criteria - Item No. 7</p>	<p>The Southern University of New Orleans will continue with the existing process.</p> <p>There were no criteria which is plan for existing programs.</p>	<p>The Committee has allowed the Vice Chancellor for Academic Affairs to lead student development program and improve student practices and procedures for existing program-related programs.</p>	<p>October 16, 1997</p>	<p>Dr. Stephen Smith, Vice Chancellor for Academic Affairs, is the college person and is responsible for the student-development activities.</p>
<p>Lack of Financial Assistance Policies and Procedures - Item No. 8</p>	<p>The Southern University of New Orleans will continue with the existing process.</p>	<p>The University is in the process of developing which policies and procedures for existing, existing and new programs. It is in the process of developing policies and procedures for existing, existing and new programs. All activities, system policy needs, for existing and new programs are being reviewed by the Office of Student Financial Aid, and incorporated into the existing financial aid policy. The process will provide new needs and better access and study results to students.</p>	<p>October 20, 1997</p>	<p>Mr. Craig Davis, Director of Financial Aid, is the person and is responsible for the computer system and improvements.</p>

