

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER IN SHREVEPORT

LOUISIANA STATE UNIVERSITY

FINANCIAL AUDIT SERVICES

Management Letter
May 21, 2025

**LOUISIANA LEGISLATIVE AUDITOR
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BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Louisiana State University Health Sciences
Center in Shreveport



May 2025

Audit Control # 80240047

Introduction

As a part of our audit of the Louisiana State University System (System) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2024, we performed procedures at Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) to provide assurances on financial information that is significant to the System's financial statements; evaluate the effectiveness of LSUHSC-S's internal controls over financial reporting and compliance; and determine whether LSUHSC-S complied with applicable laws and regulations.

We also determined whether management has taken actions to correct the findings reported in the prior year.

Results of Our Procedures

Follow-up on Prior-year Findings

Our auditors reviewed the status of the prior-year findings reported in the LSUHSC-S management letter dated March 13, 2024. We determined that management has resolved the prior-year findings related to Weakness in Controls Over Monitoring of Service Organizations and Weakness in Controls Over Payroll. The prior-year findings related to Noncompliance with and Weakness in Controls Over Federal Research and Development Expenses and Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements have not been resolved and are addressed again in this letter.

Current-year Findings

Misappropriation of University Funds

The LSUHSC-S Office of Compliance and Investigation reported that the former Executive Director of the Library (former employee) was absent from work without

submitting leave time for approximately 35 days between December 2023 and April 2024, resulting in overpayments totaling \$12,861. The Office of Compliance and Investigation performed an investigation based on a payroll allegation and issued a report on July 30, 2024. The report references LSUHSC-S Administrative Directive 2.2.6 regarding leave requirements and Louisiana Revised Statute (R.S.) 14:138 defining public payroll fraud.

The LSUHSC-S Office of Payroll requested reimbursement of the overpayment from the former employee on June 4, 2024. The former employee reimbursed the university for the \$12,861 overpayment on June 10, 2024, and submitted notice of his resignation on July 14, 2024, effective August 16, 2024. The overpayment was the result of alleged fraudulent activities of the employee that were not detected by LSUHSC-S's routine application of internal controls. Inadequate internal controls related to payroll increase the risk of fraud and misappropriations.

Management should evaluate internal controls and monitoring processes for payroll hours worked to ensure they are adequate to minimize the risk of fraud and misappropriations. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 1-2).

Noncompliance with and Weakness in Controls Over Federal Research and Development Expenses

For the sixth consecutive year, LSUHSC-S did not ensure internal controls over documentation of personnel services were operating effectively, and did not ensure compliance with federal guidance regarding cost transfers applicable to the Research and Development (R&D) Cluster. Untimely certifications and the untimely discovery and correction of errors increases the risk of inaccurate reporting and may result in an inability to complete approved projects within the approved budget and/or period of performance. As a result, LSUHSC-S may have to utilize university funds to complete approved projects. In addition, inadequate controls and noncompliance with federal awards increases the likelihood of disallowed costs, which LSUHSC-S may have to repay to the federal grantor.

In a random sample of 27 out of 2,933 payroll adjusting entries affecting R&D, we noted the following exceptions for 15 adjusting entries, some of which had multiple exceptions:

- Seven (26%) adjustments did not have adequate documentation to fully explain how the error occurred and/or the transfer was not accomplished within 90 days of when the error was discovered.
- For five (19%) adjustments, LSUHSC-S did not provide sufficient information to determine if the cost transfers were completed timely.
- For three (11%) adjustments, LSUHSC-S did not provide sufficient information to verify the new charge was certified by a responsible organizational official.

- For three (11%) adjustments, LSUHSC-S did not provide sufficient documentation to determine whether adjustments were allowable per the award, which resulted in questioned costs totaling \$2,686.
- For twelve (44%) adjustments, LSUHSC-S did not provide sufficient documentation to evidence that expenses were incurred prior to reimbursement and that funds were returned to the federal agency for expenses that were removed from the federal award.

We also performed an analysis of interim payroll adjusting journal entries to record cost transfers to and/or from R&D awards. We noted that 465 (20%) out of 2,309 adjusting journal entries were made more than 90 days after the end of the biannual period from the original transactions. The adjustments were made 103 to 430 days after the end of the biannual period.

In addition, in a random sample of 53 out of 11,272 expense transactions charged to R&D during the fiscal year ending June 30, 2024, we noted the following exceptions for 10 transactions, some of which had multiple exceptions:

- Six (11%) time and effort certifications for salary and related benefit expenses tested were completed 92 to 248 days after the end of the biannual period, or LSUHSC-S did not provide sufficient documentation to determine that the certifications were completed timely.
- For one (2%) transaction, LSUHSC-S did not provide documentation approving the employee's salary on the applicable award.
- For four (8%) transactions, LSUHSC-S did not provide documentation that indicated expenses were reconciled and approved prior to submitting reimbursement requests. Additionally, for three of these transactions, LSUHSC-S did not provide sufficient support to determine if the expenses were incurred prior to the reimbursement request or if LSUHSC-S minimized the time that elapsed between the transfer of funds from the federal government and LSUHSC-S's disbursement for federal program purposes.

LSUHSC-S faculty are not completing time and effort certifications timely, which contributes to untimely adjustments for compensation. In addition, LSUHSC-S did not provide sufficient supporting documentation for the auditor to test federal regulations related to cash management for all sample items selected due to an insufficient method for sorting and storing the documentation related to each federal award.

Finally, it was noted during our procedures related to requisition transactions that LSUHSC-S lacked proper segregation of duties in the online requisition process. This was caused by LSUHSC-S granting certain employees access that allowed for self-approvals. We noted in an analysis of all requisition transactions that are subject to online approvals (14,941 transactions totaling \$25,349,749) that 4,916 transactions,

totaling \$7,222,206 (28%), did not have adequate segregation of duties. Of these, 306 transactions totaling \$338,679 related to the R&D Cluster.

Management should ensure they have adequate controls over time and effort certifications, purchases, and reimbursement requests. In addition, management should ensure adequate segregation of duties covering approvals of all transaction types. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 3-4).

Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

For the sixth consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. We reviewed a sample of 12 federal R&D Cluster awards from a population of 61 awards, plus two additional awards based on materiality, for the fiscal year ending June 30, 2024. We reviewed the biannual Time and Effort Certification forms, as applicable, for each award and the 27 key personnel assigned to the selected awards.

We noted two of 27 (7.4%) key personnel had documentation indicating that the key personnel was removed from the grant and/or had documentation of actual effort on the Time and Effort Certification forms that did not agree to the effort reported to the federal grantor. There was also no evidence of prior approval from the federal grantor for a change in key personnel.

LSUHSC-S's controls are not effectively designed to ensure prior approval is obtained for changes in effort by key personnel as required by federal regulations, specifically relating to disengagement from a project for more than three months or a 25% reduction in effort. This is partially due to LSUHSC-S revising its Time & Effort Certification policy in September 2022, which changed the frequency of the certification from quarterly to semiannually. Failure to implement controls over key personnel requirements could result in noncompliance with Special Tests and Provisions requirements.

Management should monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations. Management should revise the Time & Effort Certification policy or implement alternative controls designed to ensure compliance with Special Tests & Provisions requirements. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 5-6).

Financial Statements – Louisiana State University System

As a part of our audit of the System's financial statements for the year ended June 30, 2024, we considered LSUHSC-S's internal control over financial reporting and examined evidence supporting certain account balances and classes of transactions, as follows:

Statement of Net Position

Assets - Investments

Net Position – Net Investment in Capital Assets, Restricted-Expendable, Restricted-Nonexpendable, and Unrestricted

Statement of Revenues, Expenses, and Changes in Net Position

Revenues – Nongovernment Grants and Contracts

Expenses – Educational and General

Based on the results of these procedures, we did not report any findings. In addition, the account balances and classes of transactions tested are materially correct.

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2024, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on LSUHSC-S's major federal program, the Research and Development Cluster.

Those tests included evaluating the effectiveness of LSUHSC-S's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether LSUHSC-S complied with applicable program requirements. In addition, we performed certain procedures on information submitted by LSUHSC-S to the Division of Administration's Office of Statewide Reporting and Accounting Policy on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings, as required by Uniform Guidance.

Based on the results of these Single Audit procedures, we reported findings related to Noncompliance with and Weakness in Controls Over Federal Research and Development Expenses and Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements. These findings were also included in the Single Audit for the year ended June 30, 2024. In addition, LSUHSC-S's information submitted for the preparation of the state's Summary Schedule of Prior Audit Findings, as adjusted, is materially correct.

Trend Analysis

We compared the most current and prior-year financial activity using LSUHSC-S's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LSUHSC-S's management for any significant variances.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of LSUHSC-S. The nature of the recommendations, their implementation costs, and their potential impact on the operations of LSUHSC-S should be considered in reaching decisions on courses of action. The findings related to LSUHSC-S's compliance with applicable laws and regulations should be addressed immediately by management.

Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

BDM:REW:JPT:BQD:aa

LSUHSCS2024

APPENDIX A: MANAGEMENT'S RESPONSES

Health Sciences Center

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January 3, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2024

**LSU Health Sciences Center in Shreveport
Misappropriation of University Funds**

Dear Mr. Waguespack,

Thank you for the opportunity to respond to the finding related to the misappropriation of university funds. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues and recommendations identified by your staff. LSUHSC-S concurs with the findings and provides the following response to the recommendation and corrective action plan.

Recommendation:

Management should evaluate internal controls and monitoring processes for payroll hours worked to ensure they are adequate to minimize the risk of fraud and misappropriations.

Response and Corrective Action Plan:

LSUHSC-S initiated corrective action of the payroll matter immediately upon investigation by the Office for Compliance and Investigation, and as noted in the finding, the misappropriated funds were returned promptly in June of 2024. In regard to ongoing controls and improvements, LSUHSC-S has initiated a multi-response corrective action plan, including but not limited to the following efforts:

1. FMLA risk assessment
2. Quarterly monitoring of leave certifications
3. Leadership accountability and development program

The response began in October of 2024 with the launch of a Family and Medical Leave Act (FMLA) risk assessment by the Office for Compliance and Investigation. This assessment and recommendations are still ongoing, but it incorporates offices across the university to ensure compliance with time and leave requirements for FMLA approved employees. Stakeholders involved in this assessment include the Office of Compliance, the Office of Business & Administration (Business Managers), Human Resources Management, and the Vice Chancellor for Administration and Budget.

Starting in FY 25, the Office for Compliance and Investigation also initiated quarterly reviews of time and leave certifications submitted by employees and supervisors. They monitor reports for timely submission and approval as an added control measure.

If abnormalities or noncompliance with policy are found, the Office for Compliance and Investigation initiates corrective action with HR, the supervisor, and department leadership, if needed.

Additionally, LSUHSC-S Human Resources Management is in the process of developing a new training series for supervisors. This training series will include how to properly manage employees according to best practices, documentation and accountability, along with details around performance and time and attendance monitoring. It is the supervisor's responsibility to ensure that leave is reported properly and timely for their employees. If the employee is not at work, then the supervisor should enter the leave time for the employee, and this will be included in the training as reeducation. Supervisor responsibilities for assuring attendance and employee responsibilities for reporting leave time, along with associated disciplinary actions and/or penalties for failure to do so, will be part of the training.

Name of Contact(s) Responsible for Action Plan

FMLA risk assessment: Russ Hoskens, Assistant Director, Office for Compliance and Investigation


Quarterly monitoring of leave certifications: Dr. Samuel Wyatt, Chief Compliance and Investigations Officer, Office for Compliance and Investigation

Leadership accountability and development program: Zonara Asghar, Chief Human Resources Officer, Human Resources Management

Anticipated Completion Date: June 30, 2025

If you have questions or require additional information, please contact me at (318) 675-6025 or via email at jen.katzman@lsuhs.edu.

Sincerely,



Jen Katzman, JD
Vice Chancellor for Administration and Budget

cc: Zonara Asghar, Chief Human Resources Officer
Dr. Ramey Benfield, Chief Financial Officer and Vice Chancellor for Research Administration
Dr. Samuel Wyatt, Chief Compliance and Investigations Officer

February 20, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

RE: FYE2024

**LSU Health Sciences Center in Shreveport
Non-Compliance with and Weakness in Controls over Federal Research and Development
Expenses**

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's findings related to federal research and development expenses. LSU Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff. LSUHSC-S concurs with the recommendations to address the findings and provides the following response and corrective action plan.

Recommendation:

Management should ensure they have adequate controls over time and effort certifications, purchases, and reimbursement requests. In addition, management should ensure adequate segregation of duties covering approvals of all transaction types.

Response and Corrective Action Plan:

Effective FY25, LSUHSC-S has implemented an electronic Time & Effort certification system through PeopleSoft in conjunction with New Orleans. Training in the new system was provided by the New Orleans IT Department to all departmental Business Managers. Technical support questions are addressed by OSP Post Award and New Orleans IT Department. LSUHSC-S Administrative Directive 4.4 will be revised to include the new electronic process.

The Office of Research Administration will hold Post-Award Monitoring meetings with all principal investigators and designated departmental staff on a quarterly basis. These meetings will begin in March 2025. During these meetings, Grant Managers from OSP Post Award will review grant ledgers to ensure that all grant accounts are reconciled monthly. Departmental Business Managers will sign off on the completed monthly reconciliations. Personnel expenditures will be included in this monthly review. Discrepancies will be reviewed with the PI and business manager for accuracy and possible corrective action plan.

Prior to submission, OSP Pre-Award will provide the RPPR to the PI and Business Manager for review and certification, to ensure time and effort allocations match the current budget and PER report. OSP Pre-Award will aid Business Managers as needed.

A new PER electronic system was implemented and the AD for Cost Transfer is being revised and approved. The revised AD will require greater detail in the justification for changes in source funding for salaries. Justification must meet the requirements in the revised AD.

A new Standard Administrative Procedure will be implemented in March 2025 that requires all salary changes on grant accounts to be made no later than 90-days after the effective date. All requests that are greater than 90 days will be evaluated through a rigorous review process and may or may not be approved.

LSUHSC-S Research Administration will ensure accurate information is available and provided to auditors upon request in a timely manner.


LSUHSC-S will explore the implementation of additional PS module vendor transaction utility, such as adding more approvers, to ensure adequate segregation of duties for approval. The removal of the ability for self-approval of requisitions within the PeopleSoft requisition workflow will prevent a requestor and an approver from being the same person. A monthly report will be auto-generated and emailed (ad-hoc ability as well) to the Director of Purchasing and the Executive Director of Financial Operations. The report will list detailed requisition information to include the requestor names and approver names of requisitions created for that period for review to ensure the approval process is properly working.

Name of Contact(s) Responsible for Action Plan

Ramey Benfield, Chief Financial Officer, Vice Chancellor for Research Administration
Jen Katzman, Vice Chancellor, Administration and Budget
(with Departmental Business Managers)
Tracy Calvert, Associate Director, Office for Sponsored Programs Post Award
William Haacker, Assistant Director, Office for Sponsored Programs Post Award
Steven McAlister, Associate Director of General Accounting

Anticipated Completion Date: Continuous

Sincerely,


Ramey Benfield
Ramey Benfield (Feb 21, 2025 09:39 CST)

Ramey Benfield, PhD, MBA, MS
Chief Financial Officer
Vice Chancellor for Research Administration

Office of the Vice Chancellor
for Research Administration

Chief Financial Officer

Ramey Benfield,
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January 28, 2025

Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
P.O. Box 94397
Baton, Rouge, Louisiana 70804-9397

RE: Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's findings related to the Special Tests and Provisions Requirements. LSU Health Sciences Center Shreveport (LSUHSC-S) has reviewed the issues identified by your staff. We concur with your recommendations for addressing the finding and provide the following response and corrective action plan.

Recommendation:

Management should monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations. Management should revise the Time & Effort Certification policy or implement alternative controls designed to ensure compliance with Special Tests & Provisions requirements.

Response and Corrective Action Plan:

LSUHSC-S is continuing to strengthen the management, internal controls, and efficiency of the sponsored programs management. In the Fall of 2024 LSUHSC-S began a re-organization of Research Administration, including sponsored programs management. The historical organizational structure supported an office of grants administration (pre-award) That functioned separately from the grants accounting (post-award) functions. This structure created a disconnect between the two functions, caused gaps in the services provided to faculty, and left some responsibilities unattended. The recent re-organization combined Pre-Award Administration and Post-Award Administration into one office, The Office of Sponsored Programs. This team is supervised by the Executive Director for Sponsored Programs and operates under the direction of the Chief Financial Officer and Vice Chancellor for Research Administration.

As part of the overall re-organization and improvement of services, several processes are under revision.

Time and Effort Reporting: Time and Effort Certification (T&E Certification) transitioned to an electronic process in January 2025. The electronic process is designed to ensure a more efficient certification process and one that is easily documented. T&E Certification is performed on a bi-annual basis. In addition to the certification process, comprehensive training will be provided for Business Managers, Principal Investigators, and other designated departmental staff on an annual and PRN basis.

A Post-Award Monitoring process is currently being established for all sponsored programs. Quarterly meetings will be held with Principal Investigators (PIs), Business Managers, and other designated department staff to review documentation of monthly grant account reconciliations, assist and review payroll cost transfers, changes in key personnel, etc. These regular meetings will serve as a checkpoint to review all personnel, payroll and effort supported by grant accounts. PIs and/or departmental staff are expected to perform monthly reconciliation of grant accounts, and the Post-Award Monitoring Meetings will serve as the platform for reviewing the documentation.

Post-Award Monitoring Meetings: All agenda items reviewed and discussed in the Post-Award Monitoring Meetings will be documented and follow-up on a quarterly basis or more frequently as needed.

Changes in Key Personnel: All changes in key personnel that require federal agency approval must have documented approval from the federal agency prior to the change in personnel occurring. Federal agency approval for key personnel changes must be received prior to the submission of a PER for any employee changes. Changes in key personnel will be reviewed during the Post-Award Monitoring meetings.

Training: LSUHSC-S continues to improve training materials covering federal, state, and institutional requirements. Additional training will be provided covering the responsibilities of sponsored programs management and who owns each responsibility. The annual training required for all employees involved in research activities will include Time & Effort, cost allocations, changes in key personnel and other related topics. Continuing education will be provided for Principal Investigators, Business Managers, and designated departmental employees. One-on-One departmental training will also be provided on an as needed basis. The Post-Award Monitoring meetings with department staff will serve as an additional opportunity for training.

Name of Contacts Responsible for Action Plan:

Ramey Benfield, Chief Financial Officer & Vice Chancellor for Research Administration

Ashley Krukowski, Executive Director for Sponsored Programs

Valarie White, Director for Pre-Award Administration in Sponsored Programs

Tracy Calvert, Director for Post-Award Administration in Sponsored Programs

Anticipated Completion Date:

June 30, 2025

If you have questions or require additional information, please contact me at 318-675-6327 or via email at ramey.benfield@lsuhs.edu

Sincerely,



Ramey Benfield, PhD, MBA, MS

Chief Financial Officer

Vice Chancellor for Research Administration

APPENDIX B: SCOPE AND METHODOLOGY

We performed certain procedures at Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) for the period from July 1, 2023, through June 30, 2024, to provide assurances on financial information significant to the Louisiana State University System (System), and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of the audit of the System's financial statements and our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2024.

- We evaluated LSUHSC-S's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LSUHSC-S.
- Based on the documentation of LSUHSC-S's controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinions on the System's financial statements.
- We performed procedures on the Research and Development Cluster for the year ended June 30, 2024, as a part of the 2024 Single Audit.
- We performed certain procedures on the status of prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings for the year ended June 30, 2024, as a part of the 2024 Single Audit.
- We compared the most current and prior-year financial activity using LSUHSC-S's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LSUHSC-S's management for significant variances.

The purpose of this report is solely to describe the scope of our work at LSUHSC-S and not to provide an opinion on the effectiveness of LSUHSC-S's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review LSUHSC-S's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. LSUHSC-S's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.