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Report Highlights

Southern University Band Department

Southern University System

Audit Control # 50180019
Investigative Audit Services • July 2019

Why We Conducted This Audit

The Louisiana Legislative Auditor (LLA) received a complaint from Southern University (SU) System President-Chancellor Ray L. Belton that former Southern University Director of Bands Nathan Haymer possibly misappropriated public funds or assets from Southern University.

What We Found

- **Former Southern University Band Director Nathan Haymer contracted with a third party to collect public funds due to SU, which resulted in the SU System Foundation (Foundation) receiving \$84,708 of public funds between January 2015 and July 2015, and Mr. Haymer receiving \$293,317 of public funds between July 2015 and June 2018.** It appears that Mr. Haymer contracted with a third party to collect SU funds without SU approval, directed the third party to pay SU funds to the Foundation and himself, failed to remit the funds collected by the third party to SU, used SU funds for personal purposes, and failed to account for the use of such funds. As a result, he may have violated state and federal laws.
- **Mr. Haymer appears to have submitted false invoices to obtain reimbursement for expenses he did not incur, for which he was paid \$46,719, from SU, the SU System Foundation, and the SU Alumni Federation.** If Mr. Haymer submitted and received reimbursements on false invoices, Mr. Haymer may have violated state law.
- **Mr. Haymer received \$43,900 in payments from Mardi Gras krewes for SU Band performances during Mardi Gras parades and other events from February 2015 to February 2018.** Because Mr. Haymer was an employee of Southern University and received the payments personally for Band performances while paid a salary by SU, he may have violated state law by receiving additional pay for band performances.

View the full report, including management's response, at www.lla.la.gov.