



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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UNIVERSITY OF LOUISIANA AT LAFAYETTE

The University of Louisiana at Lafayette failed to promptly deposit almost \$2 million from three collection points on campus and lacked control over property at its New Iberia Research Center which allowed more than \$10,000 in material to be misappropriated, a report released Monday by Legislative Auditor Daryl Purpera said.

In a management letter to ULL officials, the state auditor said reviews of 45 receipts at three collection points showed that \$1,998,322 was not deposited on time. The report said since ULL lacks a means to document when checks are received, auditors “had to compare the check date to the deposit date to determine the length of time before deposit.” That showed the checks were deposited anywhere from 18 to 42 days late despite a university policy requiring receipts to be deposited within 24 hours, the report said.

“The untimely deposit of funds increases the risk of misappropriation and inaccurate reporting and may deprive the university of potential interest earnings,” financial auditors wrote.

The report said that three employees at ULL’s New Iberia Research Center allegedly stole items worth at least \$10,000 and sold them to a scrap yard. The items taken included material manufactured for use on cages at the center, scrap metal, wiring and batteries.

The report said that the known costs of the items to ULL was \$6,684 but auditors could not determine the costs of all the items scrapped by the employees for \$3,562. “These items will likely cost the university considerably more in replacement value,” the report said. The three men have been arrested.

The management letter also said that a research center employee’s university-assigned cell phone was lost in August 2013 and the center’s management did not notify security personnel, ULL police or the phone service provider to cancel service for two weeks.

In that period more than \$16,000 in fraudulent charges were billed to the ULL cell phone. The phone has since been disconnected preventing additional charges, the report said, and ULL officials have worked with the phone service provider to have the bogus charges removed.

The management letter also cited ULL officials for not promptly reporting the misappropriation of university-owned assets to the Legislative Auditor or the local district attorney’s office as state law requires.



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On May 30, 2013, the report said, ULL reported theft of “various university-owned items with reported values totaling \$12,062” that were taken between April and December of 2012. “Failure to immediately report misappropriations of property impairs a timely response to control weaknesses by the auditor and could delay the potential prosecution of the guilty parties,” the report said. “In addition, failure places the university in noncompliance with state law.”

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On Twitter: ULL failed to promptly deposit almost \$2 million from three collection points on campus.