

SOUTHERN UNIVERSITY BAND DEPARTMENT  
SOUTHERN UNIVERSITY SYSTEM



INVESTIGATIVE AUDIT  
ISSUED JULY 17, 2019

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

July 17, 2019

**DR. RAY L. BELTON, PRESIDENT-CHANCELLOR**  
**SOUTHERN UNIVERSITY AND A&M COLLEGE**  
**BATON ROUGE CAMPUS**  
Baton Rouge, Louisiana

We are providing this report for your information and use. This investigative audit was performed in accordance with Louisiana Revised Statutes 24:513, *et seq.* to determine the validity of complaints we received.

Our investigation looked into whether former Southern University (SU) Band Director Nathan Haymer possibly misappropriated funds or assets from the University.

We found that Mr. Haymer contracted with a third party to collect public funds due to the University, which resulted in the Southern University System Foundation (Foundation) receiving \$84,708 of public funds between January and July 2015, and Mr. Haymer receiving \$293,317 of public funds between July 2015 and June 2018.

It appears Mr. Haymer contracted with the third party to collect the money without SU approval, directed the third party to pay the funds to the Foundation and himself, failed to remit those funds to SU, used SU funds for personal purposes, and failed to account for the use of the funds.

In addition, it appears Mr. Haymer submitted false invoices to obtain reimbursement for expenses he did not incur. In total, he was paid \$46,719 from SU, the Foundation, and the SU Alumni Federation.

We also found that Mr. Haymer received \$43,900 in payments from Mardi Gras krewes for SU Band performances during parades and other events from February 2015 to February 2018. Mr. Haymer may have violated state law by receiving personal payments for Band performances while he was an employee of SU.

Dr. Ray L. Belton, President-Chancellor  
Southern University and A&M College  
Baton Rouge Campus  
July 17, 2019  
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The procedures we performed primarily consisted of making inquiries and examining selected financial records and other documents and were not an examination or review in accordance with generally accepted auditing or attestation standards. Consequently, we provide no opinion, attestation or other form of assurance with respect to the information upon which our work was based.

The accompanying report presents our findings and recommendations, as well as management's response. This is a public report. Copies of this report were provided to the District Attorney for the 19<sup>th</sup> Judicial District of Louisiana, the Louisiana Attorney General, the United States Attorney for the Middle District of Louisiana, and others as required by law.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

SU BAND 2019

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## EXECUTIVE SUMMARY

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### **Former Southern University Band Director Diverted Public Funds to Southern University System Foundation and Himself**

Former Southern University (SU) 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.

### **Former Band Director Appears to Have Used False Invoices to Obtain Reimbursement for Expenses He Did Not Incur**

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.

### **Payments to Former Band Director for Parade Performances**

Mr. Haymer received \$43,900 in payments from Mardi Gras krewes for Band performances during Mardi Gras parades and other events from February 2015 to February 2018. Because Mr. Haymer was an employee of SU 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.





## BACKGROUND AND METHODOLOGY

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Southern University A&M College (SU) is a public university in Baton Rouge, Louisiana. The university is the flagship institution of the Southern University System that is composed of campuses located in Baton Rouge, New Orleans, and Shreveport-Bossier City. SU is under the management and supervision of the Southern University Board of Directors (Board). The Board is responsible for oversight of the institutions of higher education, statewide agriculture programs and other programs that comprise the SU System.

The SU Marching Band (Band), popularly known as “The Human Jukebox,” performs at a wide variety of highly visible sporting and community events, including multiple Super Bowl appearances and President Bill Clinton’s second inaugural parade. The Band is often accompanied by SU’s dance team, “The Fabulous Dancing Dolls.”

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

We initiated an audit to determine the validity of the complaint. During our audit, we received assistance from the Louisiana State Police, whose participation was instrumental to the completion of this audit. The procedures performed during this audit included:

- (1) Interviewing SU System employees and other persons, as appropriate;
- (2) examining selected SU System documents and records;
- (3) gathering and examining external parties’ documents and records; and
- (4) reviewing applicable state laws and regulations.



## FINDINGS AND RECOMMENDATIONS

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### **Former Southern University Band Director Diverted Public Funds to Southern University System Foundation and Himself**

**Former Southern University (SU) 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.<sup>1,2,3,4</sup>**

The SU Band Department (BD) receives student fees,<sup>A</sup> band member fees,<sup>B</sup> dance team audition fees,<sup>C</sup> and donations the SU System Foundation (Foundation) and SU Alumni Federation (Federation) receive or accept for the BD. The BD also hosts an annual Summer Band and Dance Team Camp (Band Camp) that allows junior high and high school students in grades 8-12 to be part of the SU Marching Band program. Participants pay \$350 if they reside on campus during Band Camp or \$250 (\$270 for 2019) if they do not. Through 2014, Band Camp participants mailed their applications and fees (in the form of checks or money orders) to the BD's Post Office Box. The BD delivered the checks and money orders to SU's Bursar's Office, which issued receipts for payments and deposited the fees into an SU Band Camp account. The SU Bursar's Office confirmed that it last received Band Camp participant fees, Band member fees and dance team audition fees in calendar year 2014.

Nathan Haymer became Director of Bands on November 1, 2014. Shortly thereafter, in January 2015, Mr. Haymer contracted with Active Network, LLC (Active), a third party, to collect Band Camp participant fees, Band member fees and dance team audition fees that were previously collected by the SU Bursar's Office. Mr. Haymer's supervisor at the time of the contract told us he was not aware of this contract or Mr. Haymer's activities with Active until after his employment at SU had ended.<sup>D</sup>

Active is a cloud-based platform headquartered in Dallas, Texas that assists in online event registration and credit card payment processing. Active Contract #00051474 (Contract) was entered into between Active and the "Southern University Band Camp," effective January 8, 2015. Some key observations concerning the Contract include:

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<sup>A</sup> The SU student body approved a student fee that is collected with tuition to support the Band Department.

<sup>B</sup> Band members must pay a \$150 annual fee for practice uniforms, gloves and instrument repair.

<sup>C</sup> All Dancing Dolls' candidates must pay a non-refundable \$50 registration fee to audition.

<sup>D</sup> The former Vice Chancellor for Student Affairs and Enrollment Management's employment at SU terminated in August 2017.

- The Contract lists the client’s “full legal entity name” as Southern University Band Camp;<sup>E</sup> however, the Louisiana Secretary of State’s website has no legal entity with that name.
- Mr. Haymer signed on Southern University Band Camp’s behalf.<sup>E</sup> Above his signature was language stating that, “each party represents and warrants that it has the necessary and full right, power, authority, and capability to enter into this Agreement and to perform its obligations hereunder.”<sup>F</sup> According to SU’s Vice Chancellor for Finance and Administration, Mr. Haymer did not have authority to enter into a contract on SU’s behalf.
- The Contract’s term was for three years. It automatically renews every three years unless a party gives written notice to terminate this Agreement to the other party at least 12 months before the current three-year term ended.<sup>G</sup> The Contract renewed in January 2018 and is in its second three-year term.
- The Contract directs checks to be made payable to the Foundation.<sup>H</sup> Although the Foundation is a valid Louisiana nonprofit corporation that supports SU’s operations, it was not the appropriate entity to receive these funds. According to SU’s Vice Chancellor for Finance and Administration, the funds Active collected were public funds and were required to be deposited in an SU account.
- The Contract obligated Active to collect registration fees charged by the Southern University Band Camp from individuals registering online and to remit those sums to the Foundation, net of chargebacks and any other offsets, bi-weekly.<sup>I</sup>
- In exchange, the Contract required Southern University Band Camp to pay Active \$500 annually, plus six percent (6%) of the registration fees.<sup>J</sup> The Contract allows Active to increase fees up to twelve and a half percent (12.5%) once each calendar year.<sup>K</sup>

Active records show processing fees ranged between six percent (6%) and seven and a half percent (7.5%). Those records further show Active collected \$419,637 between January 1, 2015 and May 31, 2018, and earned processing fees of \$31,792 (7.5%) and setup fees of \$2,500, leaving \$385,345 available for distribution.

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<sup>E</sup> Signature block on page 3 of the Contract.

<sup>F</sup> Unnumbered paragraph below “SIGNATURE PAGE” on p. 3 of the Contract.

<sup>G</sup> Paragraph 7 on p. 2 of the Contract.

<sup>H</sup> Handwritten language on p. 3 of the Contract.

<sup>I</sup> Paragraph 4(a) on p. 1 of the Contract.

<sup>J</sup> Schedule at p. 4 of the Contract.

<sup>K</sup> Paragraph 4(c) on p. 1 of the Contract.

The following is a breakdown of funds collected and fees earned by Active:

<b>Funds Collected and Fees Earned by Active Network, LLC January 1, 2015 to May 31, 2018</b>			
<b>Activity</b>	<b>Amount Collected by Active</b>	<b>Processing Fees Paid to Active</b>	<b>Total Available for Distribution</b>
2015 Band & Dance Team Camp	\$69,995	(\$6,005) <sup>L</sup>	\$63,990
2016 Band & Dance Team Camp	73,479	(6,060) <sup>L</sup>	67,419
2017 Band & Dance Team Camp	109,140	(8,883) <sup>L</sup>	100,257
2018 Band & Dance Team Camp	53,060	(6,424) <sup>L</sup>	46,636
2015-16 Band Membership Payment	31,460	(1,903)	29,557
2016-17 Band Membership Payment	30,100	(1,823)	28,277
2017-18 Band Membership Payment	36,150	(2,306)	33,844
2015 Dancing Dolls Audition	2,800	(168)	2,632
2016 Dancing Dolls Audition	4,920	(298)	4,622
2017 Dancing Dolls Audition	4,650	(293)	4,357
2018 Dancing Dolls Audition	2,050	(129)	1,921
Human Jukebox Fund	1,833	\$0	1,833
<b>Total</b>	<b>\$419,637</b>	<b>(\$34,292)</b>	<b>\$385,345</b>

From January 2015 through August 2015, Active remitted \$84,708 to the Foundation for the BD. In August 2015, at Mr. Haymer's request, Active stopped remitting funds to the Foundation and started sending all funds to Mr. Haymer. From August 2015 through May 2018, Active made 35 wire transfers to Mr. Haymer's personal bank accounts.<sup>M</sup> Active also issued four checks that were deposited in Mr. Haymer's personal bank accounts. In total, Active disbursed \$293,317 that was deposited into Mr. Haymer's accounts.<sup>N</sup> A summary of the funds Active disbursed are listed in the following table:

<sup>L</sup> Includes a setup fee.

<sup>M</sup> SU records identify the account and routing numbers of these accounts as Mr. Haymer's personal bank accounts and where SU has electronically deposited Mr. Haymer's paychecks.

<sup>N</sup> Paragraph 8(d) on p. 2 of the Contract provides it "can only be modified or amended by a subsequent written agreement executed by both parties." However, it appears that Mr. Haymer was able to change the payee to himself without executing a subsequent written agreement.

Disbursements from Active Network, LLC		
Recipient	Disbursement Type	Total Disbursed
<b>From January 1, 2015 through August 19, 2015</b>		
Southern University System Foundation	Checks	<b>\$84,708</b>
<b>From August 20, 2015 through May 31, 2018</b>		
Nathan Haymer <sup>O</sup>	ACH	\$272,984
Nathan Haymer <sup>P</sup>	ACH	13,305
Nathan Haymer <sup>Q</sup>	Checks	7,028
<b>Payments to Mr. Haymer</b>		<b>\$293,317</b>
<b>May 31, 2018</b>		
Southern University	Check	<b>\$7,320<sup>R</sup></b>
<b>Total</b>		<b>\$385,345</b>

SU's Vice Chancellor for Finance and Administration told us he spoke to Mr. Haymer after learning Band Camp fees were not deposited to an SU account during fiscal year 2017 (July 1, 2016 to June 30, 2017). He said Mr. Haymer told him that the Band Camp expenses were paid by the Foundation, suggesting that the Foundation was holding the Band Camp funds. In response to an email from an accountant in SU's Office of the Comptroller regarding a BD account deficit dated June 16, 2017, Mr. Haymer wrote, "I'll see if I can get the funds from the SU Foundation Monday." However, Mr. Haymer did not tell the Vice Chancellor for Finance and Administration or the accountant that Band Camp fees were last deposited with the Foundation in July 2015, nearly 23 months earlier. Nor did Mr. Haymer tell the Vice Chancellor for Finance and Administration or the accountant that such fees were deposited into his personal bank accounts for the past 23 months. When the funds did not come from the Foundation, the Vice Chancellor for Finance and Administration obtained a financial summary of the Foundation's Band Camp account and learned there were no funds remaining; he then reported the issue to SU's Internal Auditor.

The SU Board of Supervisors' attorney asked Mr. Haymer for an explanation and documentation regarding the Band Camp fees in May 2018. Mr. Haymer, through his attorney, submitted a redacted copy of bank statements for two of his personal accounts from January 2016 to December 2016, an electronic schedule of Band expenses covering August 2017 to

<sup>O</sup> Chase Bank personal checking account in the name of Nathan B. Haymer.

<sup>P</sup> Hancock-Whitney Bank personal checking account in the name of Nathan B. Haymer.

<sup>Q</sup> Checks made payable to Nathan Haymer

<sup>R</sup> SU Internal Audit discovered a pending \$7,320 ACH transfer to be deposited into Mr. Haymer's bank account in May 2018. This payment was rerouted to the University.

May 2018 (see Attachment A), and an electronic Band Camp Accounting Ledger covering February 2017 to August 2017 (see Attachment B). The records provided by Mr. Haymer did not address the entire period he received funds from Active (August 2015 to May 2018). Moreover, the schedule of Band expenses for “2017-2018 (Academic Year) Deposits and Expenses” was incomplete and included “?” as the purpose for 68 of the 183 expenses (37%), which represents \$54,853.11 of the \$152,048.30 total. In addition, Mr. Haymer provided no receipts or other documentation to show what he purchased and/or that SU had approved such purchases.

Prior to Mr. Haymer’s promotion to Director of Bands, the Band Camp Fees were deposited with SU and disbursements of these funds were subject to SU’s policies, which required approval by Mr. Haymer’s supervisor and compliance with specific regulations, such as Division of Administration’s Policy and Procedure Manual 49 for travel expenses.

We spoke with Mr. Haymer and his attorney. Mr. Haymer told us he contracted with Active to collect Band Camp fees and allow online registration to ease the administrative work associated with Band Camp. He said that the former Vice Chancellor for Student Affairs and Enrollment Management (one of Mr. Haymer’s former supervisors) gave him permission to establish a relationship with Active. Mr. Haymer also said SU was not set up to receive funds from Active, but the Foundation was. He stated that SU System Vice President of Finance and Business Affairs told him later that the Band Camp funds could not be deposited to the Foundation; therefore, Mr. Haymer changed the deposit information at Active from the Foundation to his personal bank account.

The former Vice Chancellor for Student Affairs and Enrollment Management told us he was not aware of Active during his time as Mr. Haymer’s supervisor and that he thought the Band Camp funds were deposited with SU. He also told us he did not find out about Active until after he left his employment at SU. The SU System Vice President of Finance and Business Affairs told us he never discussed depositing Band Camp funds at the Foundation with Mr. Haymer and that they were public funds which should have been deposited with SU.

We asked Mr. Haymer if he kept records as to how he spent the funds and he said he did, but he was “the worst record keeper in the world” and was “a horrible administrator.” He also said that he kept the receipts in his office and did not take them when he left. The current SU Band Director told us he did not find any of Mr. Haymer’s receipts when he moved into the Band Director’s office.

Mr. Haymer’s attorney provided us with an accounting ledger and redacted bank statements from two of Mr. Haymer’s personal accounts that he said identified all deposits and expenses related to the BD from December 16, 2014 to June 15, 2018. According to the redacted bank statements, Mr. Haymer deposited \$438,096 of funds for the BD, including Band Camp (through Active), SU Travel Advances for Band performances, and honorariums. The redacted bank statements also show \$414,268 of BD expenses; however, Mr. Haymer provided no receipts or other documentation to show what he purchased and that SU had approved such

purchases. Records we obtained from Active, SU,<sup>S</sup> and Mardi Gras krewes show Mr. Haymer received \$740,449 of funds for the BD, or \$302,353 more than the \$438,096 identified in his redacted bank records. Giving Mr. Haymer credit for \$47,446 in excess travel advances SU records show he returned, means that Mr. Haymer had access to \$693,003 in public funds. If Mr. Haymer used those funds to pay only \$414,268 in Band expenses, it appears that Mr. Haymer may have retained at least \$278,735 of public funds with no documentation or adequate explanation.

Mr. Haymer's employment with SU terminated in May 2018. The following month, Mr. Haymer paid the University \$34,081. Applying this amount to the \$278,735 reduces the balance of public funds Mr. Haymer appears to have retained to \$244,654. Louisiana State Police obtained unredacted copies of Mr. Haymer's statements for two of his personal accounts for the period June 2015 to December 2018. Both accounts combined had a balance of less than \$1,000 at December 2018, suggesting that Mr. Haymer no longer has those funds.

If 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, he may have violated state and federal law.<sup>1,2,3,4</sup>

### **Former Band Director Appears to Have Used False Invoices to Obtain Reimbursement for Expenses He Did Not Incur**

**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.<sup>1,4,5</sup>**

#### *Southern University*

The Band travels to football games and other events to perform and sometimes stays overnight. SU provided Mr. Haymer with a travel advance to pay for the Band's meals whenever the Band traveled. After returning to SU, Mr. Haymer was required to turn in receipts and a Travel Expense Account report to provide an accounting to SU for the use of the travel advance.

We reviewed Mr. Haymer's Travel Expense Account reports and receipts submitted to SU to account for his travel advances and found 10 false invoices totaling \$46,177. We determined these invoices were false by meeting with the vendors whose names were on the invoices. In each case, the vendors told us the invoices were not theirs.

For example, one vendor's business name (The Landing Catering located in Shreveport, Louisiana) was used on nine invoices totaling \$42,368.75. A representative of The Landing

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<sup>S</sup> SU travel records show Mr. Haymer received \$403,232 of travel advances for Band meals while he was Director and repaid \$47,446 of unused travel advances.



Catering (The Landing) told us they catered food for the Band at away SU football games, but that all nine of the invoices Mr. Haymer included with his Travel Expense Account reports were not theirs. The Landing further explained that six of these nine invoices were for an away football game in Houston, Texas on November 11-12, 2017. According to The Landing, it neither traveled to that game nor catered meals on those dates, as the Houston Chapter of the Federation normally fed the Band when in Houston.

We found an itinerary, dated November 7, 2017, in Mr. Haymer's SU email account pertaining to the November 2017 Houston trip that showed, in part:

Saturday, November 11, 2017

- a. Band departs SU's campus at 5:30 a.m.
- b. Eat breakfast at Golden Corral at 9:30 a.m. in Houston.
- c. Parade in Stadium at 4:00 p.m.
- d. Football game from 5:00 p.m. to 8:30 p.m.
- e. Dinner in hotel at 9:30 p.m.

Sunday, November 12, 2017

- a. Breakfast in hotel at 7:00 a.m.
- b. Attend church service from 10:00 a.m. - noon.
- c. Lunch at noon.
- d. Depart for Baton Rouge at 1:30 p.m.
- f. Arrive in Baton Rouge at 6:00 p.m.

We spoke to the President of the Federation's Houston Chapter, who told us that the Houston and Dallas Chapters worked together to feed the Band two meals on Saturday, November 11, 2017. She said that the two Chapters paid for a Chick-fil-A lunch before the game and a pizza dinner after the game for the Band. In addition, she stated that the Band played on Sunday, November 12, 2017, at Fort Bend Church, and the Church fed the Band members lunch after their performance.

The hotel confirmed that they provided breakfast to the Band on Sunday, November 12, 2017, at no charge. In addition, the current SU Band Director told us the Band ate pizza Saturday, November 11, 2017, for dinner, but he did not know who paid for it. He also stated the hotel provided breakfast and the Church provided lunch on Sunday, November 12, 2017, but no dinner was provided to the Band that day.

When we reviewed the business expenses Mr. Haymer provided to us on his personal bank statements (mentioned in our first finding), we saw three purchases at Golden Corral in Houston on Saturday, November 11, 2017, totaling \$2,548. However, these expenses were not included in Mr. Haymer's Travel Expense Account report for these dates. Rather, Mr. Haymer submitted six invoices<sup>T</sup> he claimed were from The Landing; the breakfast invoices were for \$3,430, or \$882 more than the meal he purchased at Golden Corral.

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<sup>T</sup> These six invoices totaled \$28,175 and were for breakfast (\$3,430 X 2), lunch (\$4,777.50 X 2), and dinner (\$5,880 X 2) for November 11-12, 2017.

The Landing acknowledged it catered food for the SU Band as indicated on two of the remaining three invoices, but that the invoices were not The Landing's; rather, The Landing's actual invoices were \$1,560 less than the invoices Mr. Haymer submitted to SU as part of his Travel Expense Account report.

In total, Mr. Haymer appears to have received \$37,119 from SU for 10 invoices that were not legitimate.

#### *Southern University System Foundation*

As discussed in the first finding, Active sent checks totaling \$84,708 of Band Camp and other fees it collected to the Foundation. The Foundation is a non-profit corporation that operates separately from SU and provides financial support to each of the five campuses in the Southern University System. The Foundation is operated by a chief executive officer (CEO) and has a 27-member board of directors. The Foundation solicits and receives donations for the benefit of SU or the Foundation for either unrestricted or restricted use.

In addition to the donations for the Band and payments from Active discussed in the first finding, Foundation records show that payments received for performances from Mardi Gras krewes and other groups were deposited to the BD's Foundation account. According to the CEO, disbursements are issued in the form of a cash advance or reimbursement and can be requested after approval from the Department Head and University Administration and a receipt or invoice. Foundation records show Mr. Haymer received 21 checks totaling \$95,936, but the Foundation did not have a receipt or invoice for \$44,816 of the payments he received from the Foundation.

We reviewed the Foundation's records and found Mr. Haymer submitted an invoice, allegedly from The Landing in the amount of \$2,200 for catering breakfast when the Band was performing at a parade in Lake Charles, Louisiana on November 18, 2017. Nearly seven weeks later, on January 8, 2018, Mr. Haymer submitted that invoice to the Foundation seeking reimbursement for the breakfast meal he said he personally paid for so the students would not have "to march a five-mile parade on an empty stomach." The Foundation paid Mr. Haymer the \$2,200 he requested.

We spoke with a representative of The Landing who gave us copies of all invoices for the meals The Landing provided for the Band in 2017. The \$2,200 invoice – which is stamped "PAID" and includes a note in the Description that the \$2,200 was "Paid in full by Debit Card from Nathan B. Haymer" – was not among them. The Landing's representative looked at the \$2,200 invoice and told us they did not travel to Lake Charles, Louisiana to cater food for the Band during a Church parade. The invoice was not one of The Landing's. Although the \$2,200 invoice (Attachment C) is similar in appearance to the invoices (example at Attachment D) The Landing gave us, they are different in many respects:

- The \$2,200 invoice does not contain The Landing's logo; each other invoice we reviewed had a logo in the left-hand corner at the top of the page. (The Landing's representative confirmed their invoices incorporate a logo.)

- The \$2,200 invoice was stamped “PAID” at the top center of the page; the other invoices had the word “Paid” printed, not stamped, near the top right corner. (The Landing’s representative told us the company has no “PAID” stamp and do not use one.)
- The \$2,200 invoice contained no email addresses; each other invoice contained a partial email addresses for Mr. Haymer and an email address for The Landing’s representative.
- The \$2,200 invoice is addressed to Mr. Haymer at his home address; each other invoice we reviewed contained a partial email address for Mr. Haymer, but no physical address.
- The \$2,200 invoice number began with three zeros (“000”) before setting forth the four digit invoice number; each other invoice we reviewed set forth only the four digit invoice number.
- The \$2,200 invoice has no colons (:) after the “Invoice #,” “Invoice Date,” and “Due Date,” but the other invoices we reviewed do.
- The \$2,200 invoice has an additional column (“Item”) that is not set forth on the other invoices we reviewed.
- The \$2,200 invoice does not have a place for the “Amount Due” on the right side near the top of the page, but the other invoices we reviewed do.
- The \$2,200 invoice contains a note that it was “Paid in full by Debit Card from Nathan B. Haymer;” none of the other invoices we reviewed state how or by whom the invoice was paid.
- The \$2,200 invoice has dark shading that is very obvious to anyone looking at it; the other invoices we reviewed had a lightly shaded box set that is not as noticeable.

To further verify this transaction was not legitimate, we reviewed Mr. Haymer’s personal bank accounts and searched for a debit card purchase from The Landing for \$2,200. We did not find one. Therefore, it appears that The Landing did not provide breakfast to the Band on November 18, 2017, leading us to conclude the invoice was fake. In summary, it appears Mr. Haymer received \$44,816 from the Foundation without providing an invoice or receipt and \$2,200 for an invoice that was not legitimate.

#### *Southern University Alumni Federation*

We found payments from Mardi Gras krewes and other events where the Band performed that were deposited to the Federation. The Federation is a non-profit whose mission is “to support the goals and objectives of the university through recruitment, financial support, public relations, community outreach, talent loyalty, dedication and commitment to the highest

standards.” The Federation is operated by an executive director and has a nine-member board of directors.

The Federation’s Executive Director told us the Federation has an account for the BD and that donations and payments from Mardi Gras krewes for Band performances were deposited into the account. He also said that Mr. Haymer could request a payment from the account, but the request had to be signed by Mr. Haymer and the assistant band director. Federation records show Mr. Haymer received 10 payments totaling \$12,963 from the Federation while he was Director of Bands, but he did not submit a receipt or invoice for \$4,153 of the payments.

We found five invoices totaling \$7,400 that the vendors reviewed and told us they did not issue. For example, the Federation’s records show Mr. Haymer submitted an invoice dated February 6, 2018, with a due date of February 7, 2018, from Raising Cane’s totaling \$2,000 (Attachement E). Mr. Haymer’s email records show the Band participated in the Krewe of Nyx Mardi Gras parade on February 7, 2018. The invoice indicates 200 “Caniac Combo, Water, Chips” were ordered and that the invoice “Must be paid in full with cash on parade site.” A representative of Raising Cane’s reviewed the invoice and said it was not one of theirs and informed us:

- Raising Cane’s does not sell chips at any location.
- Raising Cane’s does not issue invoices as a way to remit payment for food orders.
- Cash would not be taken in this instance.
- All purchases must be made in the restaurant.

Mr. Haymer’s email records include email correspondence with a representative of the Krewe of Nyx. Mr. Haymer informed the representative that he had ordered Subway sandwiches for the Band and requested the Krewe of Nyx to pay for the order. The representative from the Krewe of Nyx responded that he spoke to the Subway store and “took care of the order.” Mr. Haymer also received an email from a representative of the Subway store the day after the parade (February 8, 2018) asking how the meal was and if he should charge taxes since the Krewe of Nyx was paying for the food. There is also email correspondence between Mr. Haymer and Raising Cane’s restaurant where he requested a meal for the Band after the Krewe of Nyx parade, but that the meal did not take place and that the Band ate food from Subway.

In summary, it appears Mr. Haymer received \$4,153 from the Federation without providing an invoice or receipt and \$7,400 for five invoices that were not legitimate. Since Mr. Haymer was paid by SU, the Foundation, and the Federation for 16 invoices totaling \$46,719 he submitted that appear to be false, Mr. Haymer may have violated state law.<sup>1,4,5</sup>

### **Payments to Former Band Director for Parade Performances**

**Mr. Haymer received \$43,900 in payments from Mardi Gras krewes for Band performances during Mardi Gras parades from February 2015 to February 2018. Because Mr. Haymer was an employee of SU and received the payments personally for Band performances while paid a salary by SU, he may have violated state law<sup>1,6</sup> by receiving additional pay for Band performances.**

The Band Department (BD) is a component of SU. The Band attends and performs at SU sporting events as well as Mardi Gras parades and other events. When the Band performs at Mardi Gras parades and other non-SU events, the Band requires the sponsoring group to provide the Band's travel and meal expense.

We spoke to Mr. Haymer's predecessor, who told us Mardi Gras krewes traditionally paid \$10,000 to the Foundation to cover the Band's parade performances. As Director of Bands, Mr. Haymer was responsible for collecting the payment and depositing the funds to the Foundation BD account. The Vice Chancellor for Finance and Administration confirmed that it was normal for fees collected for Band performances to be deposited to the Foundation BD account.

In November 2016, SU administration sent a memo to Mr. Haymer advising him of the procedures for approving and signing agreements for the BD. The letter required Mr. Haymer to seek approval from Academic Affairs for events and agreements, to submit all agreements to the General Counsel for review and approval, and to have all agreements signed by the Chancellor-President or his designee. In addition, all agreements require an insurance certificate and include an indemnification clause.

Mr. Haymer's email records show he emailed the SU Administration advising them of the Band's participation in Mardi Gras parades and events. However, his email records and SU records did not have any contracts for the Band's performances or records that show he obtained the proper approvals, insurance, or any records to demonstrate Mr. Haymer notified SU of the payment agreements he made with parade krewes for a portion of the fee to be paid to him personally.

It appears Mr. Haymer deviated from the traditional payment method his predecessor used when he was Director of Bands. Rather than deposit the full amount with the Foundation, BD records of parade performances, emails from Mr. Haymer to Mardi Gras krewes from February 2015 to February 2018, and Mr. Haymer's personal bank statements show Mr. Haymer instructed the parade groups to split payments and, in fact, received split payments, for Band performances in a manner so that a portion of the amount was paid to the Director of Bands and a portion to SU (i.e., not the Foundation). The following table shows the Band performed for at least five parade krewes in which Mr. Haymer was personally paid \$43,900.

<b>Payments Made Directly to Mr. Haymer February 2015 to February 2018</b>	
<b>Organization</b>	<b>Amount Paid to Mr. Haymer</b>
Krewe of Bacchus	\$15,200
Mystic Krewe of Femme Fatale	13,700
Krewe of Nyx	10,000
Zulu Social Aid and Pleasure Club	3,000
Krewe of Poseidon	2,000
<b>Total Amount Paid to Mr. Haymer</b>	<b>\$43,900</b>

Based on conversations with SU's Assistant Band Directors (Assistants), it appears that Mr. Haymer gave money he received from the parade krewes to at least two of the Assistants. One Assistant confirmed that he received a cash payment from Mr. Haymer for the Band's participation in a New Orleans parade. He stated that it was common practice for the parade krewes to pay Band Directors when a band participated in a Mardi Gras parade. He also stated that Mr. Haymer normally paid Assistants \$500 to \$1,000 for participating in the parade, and that it was viewed it as an honorarium to the Band Director and Assistants.

The Zulu Parade Director told us that he has served as the parade director for nine years and is responsible for organizing and securing bands to perform in the Zulu Parade. He stated that the Band has performed in Mardi Gras parades since the 1980s when he was an SU band member. He also said that SU was typically paid \$10,000 to perform in the Zulu parade and that prior to Mr. Haymer, the payments were made payable to SU and not as an honorarium to the Band Director.

A SU System Executive Vice President who supervised Mr. Haymer from February to May 2018 told us that the Director of Bands is an unclassified position and is expected to perform duties outside of normal business hours, including participation in parades, and is not paid any additional salary for completing such job duties. He also stated that there was no contract between Mr. Haymer and SU.

As the Director of Bands, Mr. Haymer had a fiduciary responsibility to collect such payments and deposit them with SU. Because Mr. Haymer was employed by SU, he may have violated state laws<sup>1,6</sup> by personally receiving payments for Band performances over and above his regular salary.

### **Recommendations**

We recommend Southern University consult with its legal counsel to determine the appropriate actions to take, including recovery of the missing funds. We also recommend that SU management develop and implement up to date policies and procedures to ensure that payments collected by SU personnel are accounted for and deposited to an SU account daily in accordance with state law. We further recommend that SU management take steps to ensure that its supervisory employees understand who can and who cannot enter into contracts on SU's behalf.





# ATTACHMENTS

## Attachment A

### Southern University Band 2017-2018 (Academic Year) Deposits and Expenses Accounting Ledger

8/16/17-9/18/2017	Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase	
	Band Camp	8/21/2017	Deposit via Active Network	\$21,063.60		Sept. 2017 Bank Statement	\$21,063.60
	?	8/21/2017	Withdrawal	\$4,000.00		Sept. 2017 Bank Statement	-\$4,000.00
	?	8/21/2017	Withdrawal	\$6,035.95		Sept. 2017 Bank Statement	-\$6,035.95
	?	8/21/2017	Official Checks	\$8.00		Sept. 2017 Bank Statement	-\$8.00
	Dancing Dolls	8/23/2017	Omni Cheer	\$479.50		Sept. 2017 Bank Statement	-\$479.50
	?	8/23/2017	Amazon	\$175.90		Sept. 2017 Bank Statement	-\$175.90
	?	8/23/2017	Ncourt	\$380.00		Sept. 2017 Bank Statement	-\$380.00
	?	8/23/2017	Ncourt	\$19.00		Sept. 2017 Bank Statement	-\$19.00
	?	8/23/2017	Withdrawal	\$1,300.00		Sept. 2017 Bank Statement	-\$1,300.00
	?	8/24/2017	Amazon	\$59.50		Sept. 2017 Bank Statement	-\$59.50
	?	8/24/2017	Amazon	\$232.31		Sept. 2017 Bank Statement	-\$232.31
	?	8/24/2017	Bulk Apothecary	\$50.39		Sept. 2017 Bank Statement	-\$50.39
	Dancing Dolls	8/25/2017	Bed Bath & Beyond	\$316.71		Sept. 2017 Bank Statement	-\$316.71
	?	8/28/2017	Danskin.com	\$336.00		Sept. 2017 Bank Statement	-\$336.00
	Dancing Dolls	8/28/2017	Bed Bath & Beyond	\$225.36		Sept. 2017 Bank Statement	-\$225.36
	?	8/28/2017	Payment to Crab Class	\$1,097.97		Sept. 2017 Bank Statement	-\$1,097.97
	?	8/31/2017	Amazon	\$29.50		Sept. 2017 Bank Statement	-\$29.50
	Dancing Dolls	9/1/2017	On Stage Dance Wear	\$129.45		Sept. 2017 Bank Statement	-\$129.45
	Band Uniforms	9/1/2017	Gojagsgear.com	\$434.26		Sept. 2017 Bank Statement	-\$434.26
	Band Uniforms	9/1/2017	Journeys	\$439.91		Sept. 2017 Bank Statement	-\$439.91
	Band Advertisment	9/1/2017	Facebook Advertisment	\$257.41		Sept. 2017 Bank Statement	-\$257.41
	?	9/5/2017	Amazon	\$8.99		Sept. 2017 Bank Statement	-\$8.99
	?	9/5/2017	Ruffino's Italian	\$159.68		Sept. 2017 Bank Statement	-\$159.68
	?	9/5/2017	Wholefoods	\$230.91		Sept. 2017 Bank Statement	-\$230.91
	Band Camp	9/7/2017	Deposit via Active Network	\$2,239.35		Sept. 2017 Bank Statement	\$2,239.35
	?	9/11/2017	Southern University Athletic	\$210.00		Sept. 2017 Bank Statement	-\$210.00
	?	9/11/2017	Southern University Athletic	\$126.00		Sept. 2017 Bank Statement	-\$126.00
	?	9/11/2017	Golden Corral	\$2,819.25		Sept. 2017 Bank Statement	-\$2,819.25
	?	9/11/2017	Withdrawal	\$1,500.00		Sept. 2017 Bank Statement	-\$1,500.00
	Dancing Dolls	9/13/2017	Discount Dance Supply	\$299.60		Sept. 2017 Bank Statement	-\$299.60
	San Antonio, TX	9/14/2017	Deposit via Check (Payer: Southern University)	\$25,410.00		Sept. 2017 Bank Statement	\$25,410.00
	San Antonio, TX	9/14/2017	Cash Withdrawal	\$2,410.00		-----	-\$2,410.00
	San Antonio, TX	9/15/2017	Southern University Athletic	\$630.00		Sept. 2017 Bank Statement	-\$630.00
	Band Uniforms	9/15/2017	Gojagsgear.com	\$85.26		Sept. 2017 Bank Statement	-\$85.26
	?	9/18/2017	Amazon	\$20.39		Sept. 2017 Bank Statement	-\$20.39
	?	9/18/2017	Amazon	\$15.42		Sept. 2017 Bank Statement	-\$15.42
	San Antonio, TX	9/18/2017	Withdrawal	\$803		Sept. 2017 Bank Statement	-\$803.00
	San Antonio, TX	9/18/2017	Golden Corral	\$3,183.67		Sept. 2017 Bank Statement	-\$3,183.67
	San Antonio, TX	9/18/2017	Golden Corral	\$382.20		Sept. 2017 Bank Statement	-\$382.20
	San Antonio, TX	9/18/2017	TGI Friday's	\$47.57		Sept. 2017 Bank Statement	-\$47.57
	San Antonio, TX	9/18/2017	Golden Corral	\$2,423.00		Sept. 2017 Bank Statement	-\$2,423.00
	San Antonio, TX	9/18/2017	Withdrawal	\$803.00		Sept. 2017 Bank Statement	-\$803.00
	San Antonio, TX	9/18/2017	Golden Corral	\$3,212.00		Sept. 2017 Bank Statement	-\$3,212.00
	San Antonio, TX	9/18/2017	Non-Chase ATM Fee	\$2.50		Sept. 2017 Bank Statement	-\$2.50
	San Antonio, TX	9/18/2017	Non-Chase ATM Fee	\$2.50		Sept. 2017 Bank Statement	-\$2.50
						September 2017 Unaccounted Balance	\$15,740.89

9/19/17-10/17/17						September 2017 Unaccounted Balance	\$15,740.89
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
Lorman, MS	9/21/2017	Deposit via Check (Payer: Southern University)	\$11,250.00		Oct. 2017 Bank Statement	\$11,250.00	
Lorman, MS	9/21/2017	Cash Withdrawal	\$4,000.00		-----	-\$4,000.00	
Lorman, MS	9/22/2017	Withdrawal	\$2,500.00		Oct. 2017 Bank Statement	-\$2,500.00	
?	9/25/2017	Aramark Su Dunn Dining	\$409.69		Oct. 2017 Bank Statement	-\$409.69	
?	9/25/2017	Withdrawal	\$240.00		Oct. 2017 Bank Statement	-\$240.00	
?	9/25/2017	Bed Bath & Beyond	\$241.98		Oct. 2017 Bank Statement	-\$241.98	
Band Uniforms	9/26/2017	Bayou Apparel Invoice #17603 #17600 #17601 #17602	\$3,726.95		Oct. 2017 Bank Statement	-\$3,726.95	
Dancing Dolls	9/26/2017	Bayou Apparel Invoice #17605	\$206.25		Oct. 2017 Bank Statement	-\$206.25	
Band Uniforms	9/28/2017	Demoulin	\$566.73		Oct. 2017 Bank Statement	-\$566.73	
?	9/28/2017	Amazon	\$214.44		Oct. 2017 Bank Statement	-\$214.44	
?	9/29/2017	Southern University Athletic	\$525.00		Oct. 2017 Bank Statement	-\$525.00	
?	9/29/2017	Southern University	\$1,007.50		Oct. 2017 Bank Statement	-\$1,007.50	
?	9/29/2017	Withdrawal	\$280.00		Oct. 2017 Bank Statement	-\$280.00	
?	10/2/2017	Eighteen Steakhouse	\$379.05		Oct. 2017 Bank Statement	-\$379.05	
Band Adversitement	10/2/2017	Facebook Adversitement	\$369.37		Oct. 2017 Bank Statement	-\$369.37	
Band Adversitement	10/2/2017	Facebook Adversitement	\$20.63		Oct. 2017 Bank Statement	-\$20.63	
?	10/4/2017	Southern University Athletic	\$210.00		Oct. 2017 Bank Statement	-\$210.00	
						October 2017 Unaccounted Balance	\$16,093.30

10/18/17-11/15/17						October 2017 Unaccounted Balance	\$16,093.30
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
Jackson, MS	10/19/2017	Deposit via Check (Payer: Southern University)	\$13,275.00		Nov. 2017 Bank Statement	\$13,275.00	
Jackson, MS	10/19/2017	Cash Withdrawal	\$5,000.00		-----	-\$5,000.00	
Jackson, MS	10/20/2017	LBI, Inc. Events	\$400.00		Nov. 2017 Bank Statement	-\$400.00	
Jackson, MS	10/20/2017	Party City	\$51.11		Nov. 2017 Bank Statement	-\$51.11	
Jackson, MS	10/20/2017	Withdrawal	\$3,000.00		Nov. 2017 Bank Statement	-\$3,000.00	
Jackson, MS	10/20/2017	NWS Party Time	\$24.19		Nov. 2017 Bank Statement	-\$24.19	
Jackson, MS	10/23/2017	Golden Corral	\$4,168.11		Nov. 2017 Bank Statement	-\$4,168.11	
?	10/26/2017	Payment to Eric Johnson	\$600.00		Nov. 2017 Bank Statement	-\$600.00	
?	10/26/2017	Withdrawal	\$2,000.00		Nov. 2017 Bank Statement	-\$2,000.00	
?	10/30/2017	Southern University Athletic	\$1,110.00		Nov. 2017 Bank Statement	-\$1,110.00	
?	10/30/2017	Golden Corral	\$2,702.50		Nov. 2017 Bank Statement	-\$2,702.50	
?	10/30/2017	Doubletree Hotel	\$2,719.50		Nov. 2017 Bank Statement	-\$2,719.50	
?	10/30/2017	Golden Corral	\$4,183.47		Nov. 2017 Bank Statement	-\$4,183.47	
?	10/30/2017	Withdrawal	\$3,500.00		Nov. 2017 Bank Statement	-\$3,500.00	
Houston, TX	11/9/2017	Deposit via Check (Payer: Southern University)	\$28,182.00		Nov. 2017 Bank Statement	\$28,182.00	
Houston, TX	11/9/2017	Cash Withdrawal	\$5,000.00		-----	-\$5,000.00	
?	11/9/2017	Southern University	\$927.00		Nov. 2017 Bank Statement	-\$927.00	
Houston, TX	11/13/2017	Golden Corral	\$2,160.00		Nov. 2017 Bank Statement	-\$2,160.00	
Houston, TX	11/13/2017	Golden Corral	\$200.00		Nov. 2017 Bank Statement	-\$200.00	
Houston, TX	11/13/2017	Golden Corral	\$188.00		Nov. 2017 Bank Statement	-\$188.00	
Houston, TX	11/13/2017	Courtyard Houston	\$10.49		Nov. 2017 Bank Statement	-\$10.49	
Houston, TX	11/13/2017	Payment to Gee	\$2,000.00		Nov. 2017 Bank Statement	-\$2,000.00	
Houston, TX	11/13/2017	Withdrawal	\$60.00		Nov. 2017 Bank Statement	-\$60.00	
Houston, TX	11/13/2017	Withdrawal	\$1,500.00		Nov. 2017 Bank Statement	-\$1,500.00	
	11/14/2017	Payment to Gee	\$250.00		Nov. 2017 Bank Statement	-\$250.00	
						November 2017 Unaccounted Balance	\$25,795.93

11/16/17-12/15/17							November 2017 Unaccounted Balance	\$25,795.93
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase			
New Orleans, LA	11/20/2017	McDonald's	\$109.78		Dec. 2017 Bank Statement		-\$109.78	
New Orleans, LA	11/20/2017	McDonald's	\$513.97		Dec. 2017 Bank Statement		-\$513.97	
New Orleans, LA	11/20/2017	McDonald's	\$603.54		Dec. 2017 Bank Statement		-\$603.54	
New Orleans, LA	11/21/2017	Deposit via Check (Payer: Southern University)	\$33,957.00		Dec. 2017 Bank Statement		\$33,957.00	
New Orleans, LA	11/22/2017	Withdrawal	\$11,000.00		Dec. 2017 Bank Statement		-\$11,000.00	
New Orleans, LA	11/24/2017	Superdome Cater	\$4,441.20		Dec. 2017 Bank Statement		-\$4,441.20	
New Orleans, LA	11/24/2017	Payment to Garrett Edgerson	\$2,500.00		Dec. 2017 Bank Statement		-\$2,500.00	
New Orleans, LA	11/24/2017	Paypal	\$5,280.00		Dec. 2017 Bank Statement		-\$5,280.00	
New Orleans, LA	11/27/2017	Superdome	\$329.50		Dec. 2017 Bank Statement		-\$329.50	
New Orleans, LA	11/27/2017	Ruth's Chris Steak House	\$29.37		Dec. 2017 Bank Statement		-\$29.37	
New Orleans, LA	11/27/2017	Ruth's Chris Steak House	\$500.20		Dec. 2017 Bank Statement		-\$500.20	
New Orleans, LA	11/27/2017	Golden Corral	\$4,322.00		Dec. 2017 Bank Statement		-\$4,322.00	
New Orleans, LA	11/28/2017	Eighteen Steakhouse	\$2,164.50		Dec. 2017 Bank Statement		-\$2,164.50	
Band Adversitement	11/30/2017	Facebook Adversitement	\$386.19		Dec. 2017 Bank Statement		-\$386.19	
Band Adversitement	11/30/2017	Facebook Adversitement	\$23.99		Dec. 2017 Bank Statement		-\$23.99	
						December 2017 Unaccounted Balance	\$27,548.69	

12/16/17-1/17/18							December 2017 Unaccounted Balance	\$27,548.69
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase			
						January 2018 Unaccounted Balance	\$27,548.69	
						January 2018 Unaccounted Balance	\$0.00	

1/18/18-2/15/18							January 2018 Unaccounted Balance	\$27,548.69
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase			
?	1/29/2018	Withdrawal	\$400.00		Feb. 2018 Bank Statement		-\$400.00	
Honorariums	2/5/2018	Krewe of Femme Fatale Honorarium Deposit	\$3,700.00		Feb. 2018 Bank Statement		\$3,700.00	
Honorariums	2/12/2018	Krewe of Bacchus Honorarium Deposit	\$3,000.00		Feb. 2018 Bank Statement		\$3,000.00	
Website	2/14/2018	GoDaddy.com	\$95.88		Feb. 2018 Bank Statement		-\$95.88	
						February Unaccounted Balance	\$33,752.81	

2/16/18-3/15/18							February 2018 Unaccounted Balance	\$33,752.81
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase			
?	2/20/2018	Withdrawal	\$2,500.00		March 2018 Bank Statement		-\$2,500.00	
Media Team	3/2/2018	Payment to Garrett	\$350.00		March 2018 Bank Statement		-\$350.00	
						March 2018 Unaccounted Balance	\$30,902.81	

3/16/18-4/16/18							March 2018 Unaccounted Balance	\$30,902.81
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase			
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/21/2018	Enterprise Rental Agreement #1QWHRD	\$298.14		?		-\$298.14	
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/23/2018	Pizza Hult Ticket #0098	\$483.61		?		-\$483.61	
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/25/2018	Enterprise Rental Agreement #1QWHRD	\$397.52		?		-\$397.52	
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/26/2018	Spondivits Check #240644	\$188.96		April 2018 Bank Statement		-\$188.96	
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/26/2018	KFC	\$9.15		April 2018 Bank Statement		-\$9.15	
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/26/2018	Golden Corral Receipt #0312	\$969.00		April 2018 Bank Statement		-\$969.00	

Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/26/2018	TGI Friday's Receipt #5558883670	\$126.60	April 2018 Bank Statement	-\$126.60
?	3/26/2018	Payment Brian Simmons	\$231.00	April 2018 Bank Statement	-\$231.00
Atlanta Recruiting / Performance 03/23/18 - 03/25/2018	3/26/2018	Costco	\$47.17	April 2018 Bank Statement	-\$47.17
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	The Chimes	\$55.58	April 2018 Bank Statement	-\$55.58
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Racetrac	\$42.00	April 2018 Bank Statement	-\$42.00
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	McDonald's	\$19.49	April 2018 Bank Statement	-\$19.49
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Arby's Order #177106	\$8.32	April 2018 Bank Statement	-\$8.32
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	CityCentre Garage Ticket #99021310	\$6.00	April 2018 Bank Statement	-\$6.00
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Loves Invoice #33145	\$49.10	April 2018 Bank Statement	-\$49.10
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Chick-Fil-A Order #5929027	\$28.89	April 2018 Bank Statement	-\$28.89
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Springhill Suites by Marriott Folio #50182	\$153.56	April 2018 Bank Statement	-\$153.56
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Springhill Suites by Marriott Folio #50183	\$144.90	April 2018 Bank Statement	-\$144.90
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Springhill Suites by Marriott Folio #50184	\$144.90	April 2018 Bank Statement	-\$144.90
Beaumont / Houston Recruiting 03/26/2018	3/27/2018	Springhill Suites by Marriott Folio #50185	\$144.90	April 2018 Bank Statement	-\$144.90
Beaumont / Houston Recruiting 03/26/2018	3/28/2018	Yard House Check #118818-8325	\$189.72	April 2018 Bank Statement	-\$189.72
Beaumont / Houston Recruiting 03/26/2018	3/28/2018	Shell Receipt #77373	\$31.37	April 2018 Bank Statement	-\$31.37
?	3/28/2018	Square Tyrone Jackson	\$100.00	April 2018 Bank Statement	-\$100.00
?	3/28/2018	PayPal Parkmobile	\$0.65	April 2018 Bank Statement	-\$0.65
?	3/28/2018	Grab and Go Foodmart	\$12.84	April 2018 Bank Statement	-\$12.84
?	3/28/2018	Shell	\$3.30	April 2018 Bank Statement	-\$3.30
Dallas Recruiting 03/27/2018	3/28/2018	Chick-Fil-A Order #5628548	\$32.38	April 2018 Bank Statement	-\$32.38
Dallas Recruiting 03/27/2018	3/28/2018	Pappadeaux Receipt #0102	\$202.06	April 2018 Bank Statement	-\$202.06
Dallas Recruiting 03/27/2018	3/29/2018	Exxon Invoice #016919	\$43.78	April 2018 Bank Statement	-\$43.78
Dallas Recruiting 03/27/2018	3/29/2018	Exxon Invoice #053677	\$56.12	April 2018 Bank Statement	-\$56.12
?	3/29/2018	Southern University	\$450.00	April 2018 Bank Statement	-\$450.00
?	3/29/2018	PayPal Parkmobile	\$0.95	April 2018 Bank Statement	-\$0.95
?	3/29/2018	Home 2 Suites	\$12.00	April 2018 Bank Statement	-\$12.00
?	3/29/2018	Starbucks	\$4.49	April 2018 Bank Statement	-\$4.49
?	3/29/2018	PayPal Parkmobile	\$0.65	April 2018 Bank Statement	-\$0.65
?	3/29/2018	Macs Store	\$6.98	April 2018 Bank Statement	-\$6.98
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/29/2018	Shell Invoice #785089	\$61.53	April 2018 Bank Statement	-\$61.53
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/29/2018	Drago's Check #2620	\$160.81	April 2018 Bank Statement	-\$160.81
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/29/2018	Houston's Receipt #6291494	\$233.92	April 2018 Bank Statement	-\$233.92
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/29/2018	Cracker Barrel Receipt #5981	\$31.42	April 2018 Bank Statement	-\$31.42

Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/29/2018	Benihana Memphis Receipt #2097171	\$144.52	April 2018 Bank Statement	-\$144.52
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Buffalo Wild Wings	\$61.99	April 2018 Bank Statement	-\$61.99
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	BP Tran. #9160131	\$41.40	April 2018 Bank Statement	-\$41.40
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Loves Invoice #51043	\$44.25	April 2018 Bank Statement	-\$44.25
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Luby's Fuddruckers Receipt #19007	\$41.21	April 2018 Bank Statement	-\$41.21
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Four Points by Sheraton Guest #157716	\$226.72	April 2018 Bank Statement	-\$226.72
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Four Points by Sheraton Guest #157718	\$226.72	April 2018 Bank Statement	-\$226.72
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Four Points by Sheraton Guest #157719	\$226.72	April 2018 Bank Statement	-\$226.72
Jackson / Memphis Recruiting 03/28/2018 - 03/30/2018	3/30/2018	Four Points by Sheraton Guest #157717	\$226.72	April 2018 Bank Statement	-\$226.72
?	3/30/2018	Cracker Barrel	\$52.59	April 2018 Bank Statement	-\$52.59
?	3/30/2018	Enterprise Rental Agreement #1RZHTM	\$452.28	?	-\$452.28
?	4/2/2018	Shell	\$9.61	April 2018 Bank Statement	-\$9.61
Band Adversitement	4/2/2018	Facebook Adversitement	\$136.53	April 2018 Bank Statement	-\$136.53
Band Adversitement	4/2/2018	Facebook Adversitement	\$61.95	April 2018 Bank Statement	-\$61.95
?	4/4/2018	Withdrawal	\$303.00	April 2018 Bank Statement	-\$303.00
?	4/4/2018	Non-Chase ATM Fee	\$2.50	April 2018 Bank Statement	-\$2.50
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/8//18	Circle K Order #1987872	\$52.92	March - April Bank Statement	-\$52.92
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/9/2018	Pappadeaux Receipt #0070	\$119.66	April 2018 Bank Statement	-\$119.66
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/9/2018	Chick-Fil-A Order #4469741	\$21.59	April 2018 Bank Statement	-\$21.59
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/9/2018	Texaco Invoice #2980160	\$68.25	March - April Bank Statement	-\$68.25
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/9/2018	Okinawa Invoice #000046	\$109.80	April 2018 Bank Statement	-\$109.80
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/10/2018	Cracker Barrel Receipt #4707	\$41.92	April 2018 Bank Statement	-\$41.92
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/10/2018	O'Charley's Check #19-2366	\$67.06	April 2018 Bank Statement	-\$67.06
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/10/2018	FastStop #6 Tran. #238034	\$27.53	March - April Bank Statement	-\$27.53
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/10/2018	Enterprise Rental Agreement #1X3R2X	\$436.34	?	-\$436.34
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/11/2018	Springhill Suites by Marriott Folio #66647	\$125.73	April 2018 Bank Statement	-\$125.73
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/11/2018	Springhill Suites by Marriott Folio #66649	\$125.73	April 2018 Bank Statement	-\$125.73
Birmingham Recruiting 04/09/2018 - 04/10/2018	4/11/2018	Springhill Suites by Marriott Folio #66648	\$125.73	April 2018 Bank Statement	-\$125.73
<b>April 2018 Unaccounted Balance</b>					<b>\$22,138.08</b>

4/17/18-5/15/18							
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
						<b>April 2018 Unaccounted Balance</b>	\$22,138.08
?	4/19/2018	Payment to Ladonte	\$1,000.00		May 2018 Bank Statement	-\$1,000.00	
?	4/19/2018	Payment to Jonas	\$130.00		May 2018 Bank Statement	-\$130.00	
?	4/19/2018	Payment to Tanisha Cousby	\$300.00		May 2018 Bank Statement	-\$300.00	
<b>Band Concert Festival</b>	4/20/2018	Trophy House Invoice #108831 #109004	\$2,772.25		May 2018 Bank Statement	-\$2,772.25	
?	4/20/2018	Payment to Tanisha Cousby	\$400.00		May 2018 Bank Statement	-\$400.00	
<b>Media Team</b>	4/23/2018	Paymne tot Garrett Edgeron (Media Team) Invoice #1006	\$2,000.00		May 2018 Bank Statement	-\$2,000.00	
?	4/25/2018	Payment to Brian Simmons	\$300.00		May 2018 Bank Statement	-\$300.00	
?	4/30/2018	Embassy Suites	\$25.65		May 2018 Bank Statement	-\$26.65	
?	4/30/2018	Embassy Suites	\$29.90		May 2018 Bank Statement	-\$29.90	
<b>Band Adversitement</b>	4/30/2018	Facebook Adversitement	\$310.00		May 2018 Bank Statement	-\$310.00	
<b>Band Adversitement</b>	4/30/2018	Facebook Adversitement	\$95.00		May 2018 Bank Statement	-\$95.00	
?	5/1/2018	Embassy Suites	\$412.64		May 2018 Bank Statement	-\$412.64	
?	5/1/2018	American Band	\$558.80		May 2018 Bank Statement	-\$558.80	
?	5/3/2018	Office Depot	\$87.99		May 2018 Bank Statement	-\$87.99	
?	5/7/2018	Withdrawal	\$7,000.00		May 2018 Bank Statement	-\$7,000.00	
						<b>May 2018 Unaccounted Balance</b>	<b>\$6,714.85</b>

5/16/18-6/15/18							
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
						<b>May 2018 Unaccounted Balance</b>	\$6,714.85
<b>Band Adversitement</b>	5/31/2017	Facebook Adversitement	\$277.20		June 2018 Bank Statement	-\$227.20	
						<b>TOTAL UNACCOUNTED August 2017 - May 2018</b>	<b>\$6,487.65</b>

### Attachment B

#### Southern University Band 2017 Band Camp Accounting Ledger

Feb-17							
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
Band Camp	2/22/2017	Deposit via Active Network )	\$1,611.12		March 2017 Bank Statement	\$1,611.12	
Band Camp	2/24/2017	Withdrawal	\$140.00		March 2017 Bank Statement	-\$140.00	
						<b>February 2017 Unaccounted Balance</b>	<b>\$1,471.12</b>

Mar-17							
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
						February 2017 Unaccounted Balance	\$1,471.12
Band Camp	3/1/2017	Facebook Divestment	\$87.84		March 2017 Bank Statement	-\$87.84	
Band Camp	3/1/2017	Facebook Divestment	\$22.16		March 2017 Bank Statement	-\$22.16	
Band Camp	3/1/2017	Withdrawal	\$300.00		March 2017 Bank Statement	-\$300.00	
Band Camp	3/6/2017	Deposit via Active Network	\$1,810.61		March 2017 Bank Statement	\$1,810.61	
Band Camp	3/6/2017	Withdrawal	\$200.00		March 2017 Bank Statement	-\$200.00	
Band Camp	3/14/2017	Withdrawal	\$104.00		March 2017 Bank Statement	-\$104.00	
Band Camp	3/14/2017	Non-Chase ATM Fee	\$2.50		March 2017 Bank Statement	-\$2.50	
Band Camp	3/21/2017	Deposit via Active Network	\$2,867.73		April 2017 Bank Statement	\$2,867.73	
						<b>March 2017 Unaccounted Balance</b>	<b>\$5,432.96</b>

Apr-17							
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase		
						March 2017 Unaccounted Balance	\$5,432.96
Band Camp	4/6/2017	Deposit via Active Network	\$2,171.68		April 2017 Bank Statement	\$2,171.68	
Band Camp	4/17/2017	Withdrawal	\$200.00		April 2017 Bank Statement	-\$200.00	
Band Camp	4/18/2017	Hilton Hotels	\$276.82		May 2017 Bank Statement	-\$276.82	
Band Camp	4/18/2017	Hilton Hotels	\$236.82		May 2017 Bank Statement	-\$236.82	
Band Camp	4/18/2017	Hilton Hotels	\$125.74		May 2017 Bank Statement	-\$125.74	
Band Camp	4/18/2017	Hilton Hotels	\$125.74		May 2017 Bank Statement	-\$125.74	
Band Camp	4/20/2017	Deposit via Active Network	\$4,135.85		May 2017 Bank Statement	\$4,135.85	
Band Camp	4/20/2017	McDonald's	\$449.36		May 2017 Bank Statement	-\$499.36	
Band Camp	4/24/2017	Golden Corral	\$598.00		May 2017 Bank Statement	-\$598.00	
Band Camp	4/24/2017	Golden Corral	\$484.14		May 2017 Bank Statement	-\$484.14	
Band Camp	4/24/2017	Golden Corral	\$735.82		May 2017 Bank Statement	-\$735.82	
Band Camp	4/26/2017	Withdrawal	\$60.00		May 2017 Bank Statement	-\$60.00	
						<b>April 2017 Unaccounted Balance</b>	<b>\$8,398.05</b>

May-17						
					April 2017 Unaccounted Balance	\$8,398.05
Event/Purpose	Date	Receipt of Sale	Purchase Total	Method of Purchase	Evidence of Purchase	
Band Camp	5/1/2017	Facebook Divestment	\$43.68		May 2017 Bank Statement	-\$43.68
Band Camp	5/1/2017	Facebook Divestment	\$17.61		May 2017 Bank Statement	-\$17.61
Band Camp	5/4/2017	Deposit via Active Network	\$4,141.99		May 2017 Bank Statement	\$4,141.99
Band Camp	5/4/2017	Withdrawal	\$100.00		May 2017 Bank Statement	-\$100.00
Band Camp	5/11/2017	Withdrawal	\$100.00		May 2017 Bank Statement	-\$100.00
Band Camp	5/19/2017	Deposit via Active Network	\$8,215.01		June 2017 Bank Statement	\$8,215.01
Band Camp	5/19/2017	Pizzas (Withdrawal)	\$4,000.00		June 2017 Bank Statement	-\$4,000.00
Band Camp	5/23/2017	Water, Powerade, Bug Repellant Misc. (Withdrawal)	\$1,200.00		June 2017 Bank Statement	-\$1,200.00
					May 2017 Unaccounted Balance	\$15,293.76

Jun-17						
					May 2017 Unaccounted Balance	\$15,293.76
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase	
Band Camp	6/1/2017	Facebook Divestment	\$280.13		June 2017 Bank Statement	-\$280.13
Band Camp	6/1/2017	Facebook Divestment	\$44.87		June 2017 Bank Statement	-\$44.87
Band Camp	6/6/2017	Deposit via Active Network	\$11,873.07		June 2017 Bank Statement	\$11,873.07
Band Camp	6/7/2017	Withdrawal	\$2,000.00		June 2017 Bank Statement	-\$2,000.00
Band Camp	6/8/2017	American Airlines	\$696.41		June 2017 Bank Statement	-\$696.41
Band Camp	6/9/2017	Withdrawal	\$200.00		June 2017 Bank Statement	-\$200.00
Band Camp	6/16/2017	Withdrawal	\$100.00		July 2017 Bank Statement	-\$100.00
Band Camp	6/21/2017	Deposit via Active Network	\$37,187.67		July 2017 Bank Statement	\$37,187.67
Band Camp	6/21/2017	Honorariums (Withdrawal)	\$20,000.00		July 2017 Bank Statement	-\$20,000.00
Band Camp	6/22/2017	Southern University	\$631.00		July 2017 Bank Statement	-\$631.00
Band Camp	6/22/2017	Withdrawal	\$800.00		July 2017 Bank Statement	-\$800.00
Band Camp	6/28/2017	Withdrawal	\$3,000.00		July 2017 Bank Statement	-\$3,000.00
Band Camp	6/30/2017	Withdrawal	\$5,900.00		July 2017 Bank Statement	-\$5,900.00
Band Camp	6/30/2018	Withdrawal	\$122.25		July 2017 Bank Statement	-\$122.25
Band Camp	6/30/2018	Non-Chase ATM Fee	\$2.50		July 2017 Bank Statement	-\$2.50
					June 2017 Unaccounted Balance	\$30,577.34



Jul-17							June 2017 Unaccounted Balance	\$30,577.34
Event/Purpose	Date	Description of Expense	Purchase Total	Bank Account Used	Evidence of Purchase			
Band Camp	7/3/2017	Facebook Divestment	\$334.80		July 2017 Bank Statement		-\$334.80	
Band Camp	7/3/2017	Facebook Divestment	\$60.09		July 2017 Bank Statement		-\$60.09	
Band Camp	7/3/2017	WholeFoods	\$689.74		July 2017 Bank Statement		-\$689.74	
Band Camp	7/3/2017	Payment to Eric Johnson	\$110.00		July 2017 Bank Statement		-\$110.00	
Band Camp	7/5/2017	Withdrawal	\$100.00		July 2017 Bank Statement		-\$100.00	
Band Camp	7/7/2017	Deposit via Active Network	\$30,597.33		July 2017 Bank Statement		\$30,597.33	
Band Camp	7/7/2017	Band Camp Staff Salary (Withdrawal)	\$12,952.50		July 2017 Bank Statement		-\$12,952.50	
Band Camp	7/7/2017	Withdrawal	\$3,000.00		July 2017 Bank Statement		-\$3,000.00	
Band Camp	7/7/2017	Stadium Clean-up Fee & other services (Withdrawal)	\$900.00		July 2017 Bank Statement		-\$900.00	
Band Camp	7/7/2017	Withdrawal	\$260.00		July 2017 Bank Statement		-\$260.00	
Band Camp	7/10/2017	Makemusic, Inc.	\$596.00		July 2017 Bank Statement		-\$596.00	
Band Camp	7/10/2017	Gojagsgear.com	\$202.92		July 2017 Bank Statement		-\$202.92	
Band Camp	7/10/2017	Gojagsgear.com	\$71.41		July 2017 Bank Statement		-\$71.41	
Band Camp	7/10/2017	Gojagsgear.com	\$259.61		July 2017 Bank Statement		-\$259.61	
Band Camp	7/19/2017	Southern University	\$422.00		August 2017 Bank Statement		-\$422.00	
Band Camp	7/25/2017	Withdrawal	\$200.00		August 2017 Bank Statement		-\$200.00	
Band Camp	7/31/2017	Payment to Eric Johnson	\$500.00		August 2017 Bank Statement		-\$500.00	
Band Camp	7/31/2017	Facebook Divestment	\$470.55		August 2017 Bank Statement		-\$470.55	
Band Camp	8/4/2017	Withdrawal	\$1,500.00		August 2017 Bank Statement		-\$1,500.00	
Band Camp	8/7/2017	Withdrawal	\$1,100.00		August 2017 Bank Statement		-\$1,100.00	
Band Camp	8/9/2017	Withdrawal	\$60.00		August 2017 Bank Statement		-\$60.00	
							<b>2017 Band Camp Unaccounted Balance</b>	<b>\$37,385.05</b>

Approximated Expenses	Nathan Haymer's 2017 Band Camp Approximate Unaccounted for Expenses:	Event/Purpose	Description of Expense	
		Band Camp	Raising Canes	\$11,000.00
		Band Camp	Aramark	\$30,000.00
			<b>Total</b>	<b>\$41,000.00</b>

**Attachment C**



**INVOICE**

The Landing  
 Darrell Walters  
 4848 Greenwood Road  
 Shreveport, LA 71109

Phone: [REDACTED]  
 Mobile Unit Service

Nathan Haymer  
 [REDACTED]

Invoice # 0003589  
 Invoice Date 11/18/2017  
 Due Date 11/18/2017

Item	Description	Unit Price	Quantity	Amount
	Breakfast: Grits, Bacon, Sausage, Eggs, Juice, Vegetarian/Vegan meal	10.00	220.00	2,200.00
<u>NOTES:</u> Paid in full by Debit Card from Nathan B. Haymer				
<b>Subtotal</b>				2,200.00
<b>Total</b>				2,200.00
<b>Amount Paid</b>				2,200.00
<b>Balance Due</b>				\$0.00

**Attachment D**



**The Landing**

Darrell Walters  
 4848 GREENWOOD ROAD  
 SHREVEPORT, LA 71109  
 United States

Phone: [REDACTED]

**INVOICE**

Invoice #: 2923  
 Invoice Date: Nov 13, 2016  
 Reference: Paid In Full  
 Due date: Nov 13, 2016

Amount due:  
**\$6,600.00**

**Bill To:**

na\*\*\*\*\*@subr.edu

Description	Quantity	Price	Amount
Pre-Game Brunch Grits, Eggs, Sausage, Ham, Biscuits, Chicken and Waffles, Fresh Fruit, Chopped Beef Sandwiches, Cereal and Milk, Juices, and Hash Browns	240	\$11.75	\$2,820.00
Post Crank Fest Dinner Fish, and or Shrimp with all the trimmings Chicken Tenders provided for those seafood intolerant, and 2 vegetarian meals	240	\$15.75	\$3,780.00
		Subtotal	\$6,600.00
		Shipping	\$0.00
		<b>Total</b>	<b>\$6,600.00 USD</b>

**Notes**

Thank You For YOur Business  
 Paid In Full

**Terms and Conditions**

Paid In Full

**Attachment E**

Raising Cane's  
 1406 St. Charles Ave.  
 New Orleans, LA 70130  
 504-561-8672

L 46



Nathan Haymer  
 SU Marching Band  
 PO Box 9621  
 Baton Rouge, LA 70813

**INVOICE**

Invoice # 0003590  
 Invoice Date 02/06/2018  
 Due Date 02/07/2018

Item	Description	Unit Price	Quantity	Amount
	Caniac Combo, Water, Chips	10.00	200.00	2,000.00
<b>NOTES:</b> Must be paid in full with cash on parade site				
			<b>Subtotal</b>	2,000.00
			<b>Total</b>	2,000.00
			<b>Amount Paid</b>	0.00
			<b>Balance Due</b>	\$2,000.00

## LEGAL PROVISIONS

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<sup>1</sup> **Louisiana Revised Statute (La. R.S.) 14:67 Theft (A)** provides, “Theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.”

**La. R.S. 14:134 Malfeasance in office (A)** provides, in part, “Malfeasance in office is committed when any public officer or public employee shall: (1) Intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; or (2) Intentionally perform any such duty in an unlawful manner; or (3) Knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him, or to perform any such duty in an unlawful manner.”

**La. R.S. 42:1461 Public property; personal obligations of officials, employees, and custodians; actions; prescription (A)** provides, in part, “Officials, whether elected or appointed and whether compensated or not, and employees of any "public entity", which, for purposes of this Section shall mean and include any department, division, office, board, agency, commission, or other organizational unit of any of the three branches of state government..., by the act of accepting such office or employment assume a personal obligation not to misappropriate, misapply, convert, misuse, or otherwise wrongfully take any funds, property, or other thing of value belonging to or under the custody or control of the public entity in which they hold office or are employed.”

<sup>2</sup> **La. R.S. 44:36 Preservation of records (A)** provides, in part, “All persons and public bodies having custody or control of any public record...shall exercise diligence and care in preserving the public record for the period or periods of time specified for such public records in formal records retention schedules developed and approved by the state archivist and director of the division of archives, records management, and history of the Department of State. However, in all instances in which a formal retention schedule has not been executed, such public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made....”

<sup>3</sup> **18 U.S.C. § 1343, Fraud by wire, radio, or television** states, “Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, transmits or causes to be transmitted by means of wire, radio, or television communication in interstate or foreign commerce, any writings, signs, signals, pictures, or sounds for the purpose of executing such scheme or artifice, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.”

**18 U.S.C. § 1341, Frauds and swindles** states, “Whoever, having devised or intending to devise any scheme or artifice to defraud, or for obtaining money or property by means of false or fraudulent pretenses, representations, or promises, or to sell, dispose of, loan, exchange, alter, give away, distribute, supply, or furnish or procure for unlawful use any counterfeit or spurious coin, obligation, security, or other article, or anything represented to be or intimated or held out to be such counterfeit or spurious article, for the purpose of executing such scheme or artifice or attempting so to do, places in any post office or authorized depository for mail matter, any matter or thing whatever to be sent or delivered by the Postal Service, or deposits or causes to be deposited any matter or thing whatever to be sent or delivered by any private or commercial interstate carrier, or takes or receives therefrom, any such matter or thing, or knowingly causes to be delivered by mail or such carrier according to the direction thereon, or at the place at which it is directed to be delivered by the person to whom it is addressed, any such matter or thing, shall be fined under this title or imprisoned not more than 20 years, or both. If the violation occurs in relation to, or

involving any benefit authorized, transported, transmitted, transferred, disbursed, or paid in connection with, a presidentially declared major disaster or emergency (as those terms are defined in section 102 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122)), or affects a financial institution, such person shall be fined not more than \$1,000,000 or imprisoned not more than 30 years, or both.”

<sup>4</sup> **18 U.S.C. § 666 Theft or bribery concerning programs receiving Federal funds** states, in part, “(a) Whoever, if the circumstance described in subsection (b) of this section exists--(1) being an agent of an organization, or of a State, local, or Indian tribal government, or any agency thereof--(A) embezzles, steals, obtains by fraud, or otherwise without authority knowingly converts to the use of any person other than the rightful owner or intentionally misapplies, property that--(i) is valued at \$5,000 or more, and(ii) is owned by, or is under the care, custody, or control of such organization, government, or agency; or (B) corruptly solicits or demands for the benefit of any person, or accepts or agrees to accept, anything of value from any person, intending to be influenced or rewarded in connection with any business, transaction, or series of transactions of such organization, government, or agency involving any thing of value of \$5,000 or more; or (2) corruptly gives, offers, or agrees to give anything of value to any person, with intent to influence or reward an agent of an organization or of a State, local or Indian tribal government, or any agency thereof, in connection with any business, transaction, or series of transactions of such organization, government, or agency involving anything of value of \$5,000 or more; shall be fined under this title, imprisoned not more than 10 years, or both. (b) The circumstance referred to in subsection (a) of this section is that the organization, government, or agency receives, in any one year period, benefits in excess of \$10,000 under a Federal program involving a grant, contract, subsidy, loan, guarantee, insurance, or other form of Federal assistance.”

<sup>5</sup> **La. R.S. 14:133 Filing or maintaining false public records (A)** states, “Filing false public records is the filing or depositing for record in any public office or with any public official, or the maintaining as required by law, regulation, or rule, with knowledge of its falsity, of any of the following:

- (1) Any forged document.
- (2) Any wrongfully altered document.
- (3) Any document containing a false statement or false representation of a material fact.”

<sup>6</sup> **La. R.S. 42:1111 Payment from nonpublic sources (A)** states, in part, “Payments for services to the governmental entity.(1)(a) No public servant shall receive anything of economic value, other than compensation and benefits from the governmental entity to which he is duly entitled, for the performance of the duties and responsibilities of his office or position.”

## APPENDIX A

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### Management's Response







# SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM

J.S. CLARK ADMINISTRATION BUILDING  
4TH FLOOR  
BATON ROUGE, LOUISIANA 70813

OFFICE OF THE  
PRESIDENT - CHANCELLOR  
(225) 771-4680

July 3, 2019

FAX NUMBER  
(225) 771-5522

Daryl G. Purpera, CPA, CPE  
Legislative Auditor  
Louisiana Legislative Auditor  
1600 N. 3<sup>rd</sup> Street  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Enclosed is the management response of the Board of Supervisors of Southern University and the President to the proposed findings in the draft Louisiana Legislative Auditor's report regarding the former director of bands at Southern University and A & M College, Baton Rouge, Mr. Nathan Haymer.

We thank you for the thorough audit of the questionable activities that we referred to your office for further investigation and review, and for acknowledging the universities due diligence in that regard. We believe that your findings and recommendations will be useful as we reinforce current and enact new procedures that will prevent future occurrences of similar types of conduct.

First, we understand that the interrelationship between the University and its support organizations gave rise for the opportunity for Mr. Haymer to misdirect university funds. The University is grateful for the support that it receives from its Foundation and Alumni Federation, which had no fault or role in these activities. However, the University recognizes that it needs to more closely monitor the activities of those organizations, especially as it relates to funds donated and expended in support of activities such as the marching band and athletics. Better communication and oversight will prevent someone, as in this case, from fabricating "university" expenses for reimbursement by a university support organization.

In addition to improving coordination with our support organizations, the university has taken the following detailed steps to prevent such activity in the future. Although no procedures can prevent all intentional fraudulent conduct, the following will make it considerably more difficult to engage in fraud and reduce the time in which questionable transactions would be flagged or identified.

*"Five Campuses, One Vision... Global Excellence"*

[WWW.SUS.EDU](http://WWW.SUS.EDU)

A.1

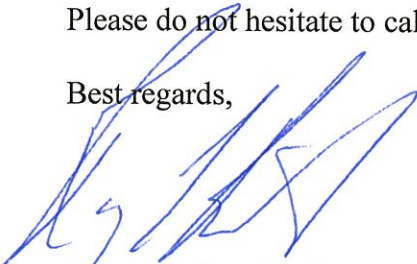
The university has taken (and will take) the following steps to better improve its accounting and cash handling procedures:

- 1) Emailed copies of Board approved cash management policies to all employees who would handle cash advances or cash transactions on behalf of the University.
- 2) Requested that the Southern University System Foundation provide a weekly summary schedule of all accounts holding funds for designated units (i.e. band, athletic teams, etc.) showing expenditures and revenues made on behalf of those units.
- 3) Reviewed all University Band accounts in the Banner system and reconcile the revenue and expense reports with band activities to ensure band generated funds are being properly deposited.
- 4) Conduct a campus wide survey relative to summer camps to ensure other university summer camp revenue is being properly accounted for and deposited.
- 5) Reinforced prior directive to all employees that all contracts, CEA's, agreements, etc. must be reviewed by the General Counsel's Office prior to being executed.
- 6) Established a credit/debit card policy and procedure in order to reduce the amount of cash necessary for travel advances for large student groups (i.e. band, athletic teams, etc.).


Thank you again for your assistance in helping the University determine the extent of this fraudulent activity. We intend to not only take steps to make this more difficult in the future but evaluate the steps we can take to effect recovery of the funds that have been misappropriated.

Please do not hesitate to call us if you have any questions.

Best regards,



Ray L. Belton, Ph.D.  
President-Chancellor  
Southern University System



Domoine D. Rutledge, Esq.  
Chair  
Southern University Board of Supervisors

## APPENDIX B

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### Nathan Haymer's Response



*The Law Office Of*  
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July 12, 2019

**VIA FACSIMILE (225) 339-3870**  
**AND UNITED STATES MAIL**

Roger W. Harris, J.D., CEP, CFI  
Assistant Legislative Auditor and  
Director of Investigative Audit  
1600 N. 3<sup>rd</sup> Street  
P.O. Box 94397  
Baton Rouge, Louisiana 70804

RE: Louisiana Legislative Auditor  
Investigative Audit Report on Southern University  
Nathan Haymer

Dear Atty. Harris:

As you are aware, the undersigned has been retained to represent the interests of Nathan Haymer regarding the matter referenced above. Mr. Haymer is eager for a final resolution in this matter and thus, to avoid any further delay with the work of the investigators, has decided not to provide a written response to the Investigative Audit Report at this time. Therefore, Mr. Haymer will respectfully refrain from making any comment about the matter referenced above, publicly or otherwise, until the investigative process is complete.

As has been stated, I sincerely appreciate your cooperation and patience and respectfully requests your understanding for any inconvenience caused by my delayed response to your requests, most of which was caused by matters and occurrences that were completely out of my control. Should you have any questions or concerns regarding this correspondence, please do not hesitate to contact my office. I appreciate your attention to this matter.

Sincerely yours,

S/G. Karl Bernard  
G. Karl Bernard

GKB/bp  
Cc: Nathan Haymer  
Niles Haymer, Esq.  
File