



STEVE J. THERIOT, CPA  
LEGISLATIVE AUDITOR

OFFICE OF  
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September 15, 2004

Dr. James E. Cofer, President  
University of Louisiana at Monroe  
700 University Avenue  
Monroe, Louisiana 71209

Dear Dr. Cofer:

We examined certain financial records of the University of Louisiana at Monroe - Louisiana Drug and Poison Control Center (Center) for the period beginning July 1, 2003, and ending June 30, 2004. The purpose of our examination was to determine the propriety of certain allegations received and to review management's policies and procedures for the purpose of recommending corrective actions if needed. The scope of our examination was significantly less than that required of an audit by *Government Auditing Standards*; therefore, we are not offering an opinion on the Center's financial statements, the system of internal control, nor assurance of compliance with laws and regulations.

Our examination resulted in certain matters that we bring to the attention of management for consideration. We offer the following comments and suggestions:

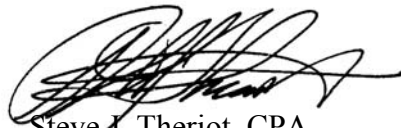
- The Center is not adhering to the university's travel advance settlement policy. Mr. Mark Ryan, the Center's director, has two travel advances totaling \$2,305 that have been outstanding since April 2004. The two outstanding travel advances should be settled and the Center should comply with the university's policies for all future transactions. Failure to do so increases the opportunity for supporting documents to be misplaced and may result in the loaning of public funds, which is prohibited by Article 7, Section 14 of the Louisiana Constitution.
- Travel vouchers are not being properly reviewed. On one occasion, Ms. Debbie Mills was reimbursed for standard meals when Mr. Ryan paid directly for her room service meal charged to the hotel invoice. Travel vouchers should be properly reviewed to ensure that travelers are not reimbursed twice for the same expense and that all claimed expenses are in accordance with the university's travel policies. The Center should seek refund of the duplicate payment. In addition, Mr. Ryan pays the travel expenses of a contractor, Ms. Mills, using his credit card and includes these expenses on his expense reimbursement request. The Center should consider requiring contractors to pay their own expenses and submit written requests supporting their reimbursements.

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- On one occasion, two of the Center's employees drove to the same out-of-state convention in separate vehicles. The Center should encourage employees to travel in one vehicle when the destinations are the same or otherwise document the necessity for multiple vehicles.
- The Center does not have a time clock and does not require employees to submit signed time sheets. Since the Center pays employees for overtime and shift differentials, actual time worked should be documented. The Center should use a time clock or require detailed time sheets that specify actual times worked and ensure that these time records are signed by the employees and reviewed by supervisors.
- To comply with university processing deadlines, the Center submitted payroll vouchers that estimated overtime hours that were scheduled to be worked. Because the actual work hours frequently differed from the estimates, correcting entries were routinely necessary. In an effort to reduce the frequency of these corrections, Mr. Ryan stated that he has implemented a policy that changes payroll cutoffs to reflect the actual time worked. Since the payments are for overtime and shift differentials, actual hours worked should be reported instead of estimates. The university should monitor the new policy to ensure that the goal of more accurately reporting time is accomplished.

I trust that this information will assist you in the efficient and effective operations of the Center. Should you have any questions, contact me at (225) 339-3839.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

SDP:JLM:DGP:dl

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# UNIVERSITY OF LOUISIANA MONROE

September 3, 2004

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
1600 North Third Street  
P.O. Box 94937  
Baton Rouge, La 70804-9397

Re: University of Louisiana at Monroe  
Louisiana Drug and Poison Control Center Audit

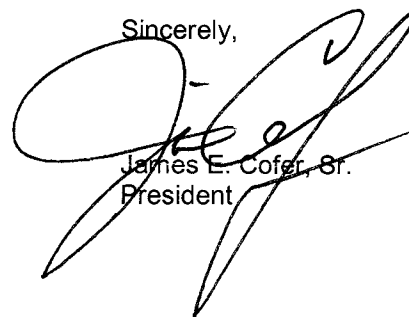
Dear Mr. Theriot:

I have reviewed the comments regarding the above audit recently conducted by your office. Since arriving at ULM I have stressed the importance of compliance with all regulations and policies expected of this university's faculty and staff. Increased training efforts have been instituted, the development and/or updating of policies have been directed, and oversight of those practices is being improved.

I have directed the Vice President for Business Affairs to address each identified issue and assure the recommendations made are addressed. The Center's director and staff will be reminded of their responsibilities and the expectations for compliance to all appropriate practices.

Thanks to you and your staff for your efforts.

Sincerely,

A handwritten signature in black ink, appearing to read 'James E. Cofer, Sr.', is written over the typed name and title.

James E. Cofer, Sr.  
President