

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Southern University System -  
Family and Community Violence Prevention  
and Crimes Against Women Programs  
Baton Rouge, Louisiana

November 25, 2002



**Investigative Audit**

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**Daniel G. Kyle, Ph.D., CPA, CFE**  
**Legislative Auditor**

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**Southern University System -  
Family and Community Violence  
Prevention and Crimes Against  
Women Programs**

November 10, 2002



**Investigative Audit  
Office of the Legislative Auditor  
State of Louisiana**

**Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor**

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DANIEL G. KYE, FIRM, CPA, CFE  
LEGISLATIVE AUDITOR

November 20, 2003

**DR. LEON R. TARVER, JR., PRESIDENT,  
AND MEMBERS OF THE SOUTHERN  
UNIVERSITY SYSTEM**  
Baton Rouge, Louisiana

Transmitted herewith is our investigative report of the Southern University System - Family and Community Violence Prevention and Crimes Against Women Programs. Our examination was conducted in accordance with Title 24 of the Louisiana Revised Statutes and was performed to determine the propriety of certain allegations received by this office.

This report presents our findings and recommendations, as well as your response. Copies of this report have been delivered to the Honorable Doug Minceo, District Attorney for the Nineteenth Judicial District of Louisiana, and other authorities as required by state law.

Respectfully submitted,

Daniel G. Kye, CPA, CFE  
Legislative Auditor

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# Executive Summary

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## Investigative Audit Report Southern University System - Family and Community Violence Prevention and Crimes Against Women Programs

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### *Highlights . . .*

Payments from two grants totaling \$14,983 were either personal in nature, for services not provided, or were unrelated to the grant program.

Of the \$14,983, Mr. Carl Williams personally received or benefited from payments totaling \$6,526.

Southern University should ensure that grant money is used for its intended purposes.

### *Finding (See page 5.)*

During the period August 1997 through February 2001, payments from the Family and Community Violence Prevention Program (FCVP) and the Crimes Against Women Program (CAW) at Southern University totaling \$14,983 were either personal in nature, for services not provided, or were unrelated to the programs. Of this amount, Mr. Carl Williams, former program director, was paid directly or personally benefited from payments totaling \$6,526. In addition, Mr. Williams authorized payments of \$6,000 to vendors that did not provide services to the programs and \$1,657 for expenses that were unrelated to the programs.

### *Recommendations (See page 8.)*

We recommend that Southern University ensure that grant money is used for its intended purposes. As a minimum, additional oversight by management should be provided to ensure that program expenditures are for legitimate public purposes that coincide with the intent of the grant. We also recommend that Southern University develop procedures to ensure that all travel advances and reimbursements are supported with adequate documentation and are for legitimate public purposes. Finally, we recommend that the District Attorney for the Nineteenth Judicial District receive this information and take appropriate legal action, to include seeking restitution.

**Management's Response (See Attachment E)**

**Management concurs with the findings related to Mr. Williams personally benefiting from the payments cited in the report.**

Management of Southern University concurs in part with the findings of the investigative audit. The university concurs with the findings related to Mr. Carl Williams personally benefiting from the payments cited in the report. However, with respect to the recommendations, the University believes that controls are in place to ensure that grant money is used for its intended purposes and that transactions are adequately supported with proper documentation that supports a legitimate public purpose. To strengthen internal control, the University has implemented additional management oversight and hired an internal auditor for the Baton Rouge campus.

# Background and Methodology

Southern University is under the management and supervision of the Southern University Board of Supervisors created by the Louisiana State Constitution of 1974. The Board is responsible for the management and supervision of the institutions of higher education, statewide agricultural programs, and other programs that comprise the Southern University System. The powers of the Board of Supervisors are subject to those stated by the constitution to the Louisiana State Board of Regents.

The Office of the Legislative Auditor received an allegation of a possible misappropriation of funds from the Family and Community Violence Prevention Program (FCVP). The FCVP is a federal grant program funded through the U.S. Department of Health and Hospitals. The purpose of the program is to decrease violence in the home, school, and community through educational assistance, prevention education, personal development, cultural and recreational activities, as well as career development. The program targets at-risk children and family members. Central State University in Wilkesboro, Ohio, oversees the administration of this grant. The director of the FCVP was Carl Williams, a sociology instructor at Southern University.

Mr. Williams was also the director of another federal grant program, Crimes Against Women (CAW). This grant program is funded by the U.S. Department of Justice, Office of Justice Programs. The purpose of this program is to enhance victim services, implement prevention and education programs, and develop and strengthen security and investigation strategies to prevent and respond to domestic violence, sexual assault, and stalking crimes on campus. The CAW is based in the Women's Initiative Project at Southern University.

The procedures performed during this investigative audit consisted of (1) interviewing employees and officials of the University; (2) interviewing other persons as appropriate; (3) examining selected documents and records of the University; (4) making inquiries and performing tests to the extent we considered necessary to achieve our purpose; and (5) reviewing applicable state laws.

The results of our investigative audit are the findings and recommendations herein.



# Finding

During the period August 1997 through February 2001, payments from the Family and Community Violence Prevention Program (FCVP) and the Crimes Against Women Program (CAW) at Southern University totaling \$14,983 were either personal in nature, for services not provided, or were unrelated to the programs. Of this amount, Mr. Carl Williams, former program director, was paid directly or personally benefited from payments totaling \$6,526. In addition, Mr. Williams authorized payments of \$8,800 to vendors that did not provide services to the programs and \$1,657 for expenses that were unrelated to the programs.

Between January 1997 and June 2001, Mr. Williams, a sociology instructor at Southern University, also acted in the capacity of director for both the FCVP and the CAW programs. Both of these programs are federally funded, and as director, Mr. Williams was responsible for administering the programs and approving any related expenditures. During the period August 1997 through February 2001, Mr. Williams authorized expenditures from these two programs totaling \$14,983 that were either personal in nature, for services not provided, or for expenses unrelated to the specific program.

## Questionable Expenses

Personal Expenses	\$6,526
Services not Provided	6,800
Unrelated Expenses	<u>1,657</u>
<b>Total Questioned Expenses</b>	<b><u>\$14,983</u></b>

## Personal Expenses

Mr. Williams' Personal Expenses	
Travel Advances	\$5,321
Direct Reimbursements	1,024
T-shirts for Family Reunion	<u>181</u>
<b>Total</b>	<b><u>\$6,526</u></b>

Mr. Williams authorized \$6,526 in payments that were either payable to himself or for his direct benefit. The payments directly to Mr. Williams were in the form of travel advances or reimbursements and were either for excessive reimbursement or for services that were not provided. At least one payment was directly to a T-shirt company for the purchase of 79 T-shirts for a family reunion.

## Examples

On October 27, 1999, Mr. Williams authorized and received a travel advance totaling \$1,083 to attend a T-shirt and cap screening seminar at Morgan State University in Baltimore, Maryland. As support for a portion of this travel advance, Mr. Williams provided two invoices from Morgan State University totaling \$799.99 for the purchase of a silkscreen printing press and

conference registration. According to Dr. Raymond Joyner, former director of the Family Life Center at Morgan State University, the signatures on the invoices are not his and the invoices are not from Morgan State University. Dr. Joyner further stated that there was not a T-shirt and cap ordering similar and he denied the printing press at Southern University because Morgan State University no longer needed it. Dr. Joyner added that he did not receive any money from Mr. Williams for the printing press.

UNIVERSITY ORDER NAME AND JOB ADDRESS		DATE		AMOUNT	
MORGAN STATE UNIVERSITY		1980		1822	
Name: Dr. R. Joyner		Job: Dir. Family Life Center		MORGAN STATE UNIVERSITY	
Address: 1000 North Ave. Baltimore, Md. 21201		Date: 7/11/80		AMOUNT: \$1.00	
Description of Order:		Item		Price	
1. T-Shirts		100		1.00	
2. Caps		100		1.00	
TOTAL				2.00	
PAID					
Signature: Raymond R. Joyner					

UNIVERSITY ORDER NAME AND JOB ADDRESS		DATE		AMOUNT	
MORGAN STATE UNIVERSITY		1980		1822	
Name: Dr. R. Joyner		Job: Dir. Family Life Center		MORGAN STATE UNIVERSITY	
Address: 1000 North Ave. Baltimore, Md. 21201		Date: 7/11/80		AMOUNT: \$1.00	
Description of Order:		Item		Price	
1. T-Shirts		100		1.00	
2. Caps		100		1.00	
TOTAL				2.00	
PAID					
Signature: Raymond R. Joyner					

On July 11, 2000, Mr. Williams obtained a cash advance to take summer camp students to Jordan and Xavier University in New Orleans. As support for a portion of these expenses, Mr. Williams submitted two invoices from Jordan Catering totaling \$725 for hot dogs, chips, and drinks. Mr. William Jordan, whose name and address appears on the invoices for Jordan

Quote	
Jordan Catering	
1000 North Ave. Baltimore, Md. 21201	
Name: Jordan W. Jordan	
Job: Director	
Address: 1000 North Ave. Baltimore, Md. 21201	
Date: 7/11/80	
Description of Order:	
1. Hot Dogs	
2. Chips	
3. Drinks	
TOTAL	
PAID	
Signature: William Jordan	

Invoice	
JORDAN CATERING	
1000 North Ave. Baltimore, Md. 21201	
Name: Jordan W. Jordan	
Job: Director	
Address: 1000 North Ave. Baltimore, Md. 21201	
Date: 7/11/80	
Description of Order:	
1. Hot Dogs	
2. Chips	
3. Drinks	
TOTAL	
PAID	
Signature: William Jordan	

Paid Cash

Catering, stated that he does not have a business named Jordan Catering, did not provide any hot dogs, chips, and drinks, and did not receive any of this money. Mr. Jordan also stated that he had never seen the invoices submitted to Southern University. Mr. Williams stated that Mr. Jordan did not provide any meals to the program. Mr. Williams further stated that he purchased hot dogs and chicken for the kids. He submitted the two Jordan Catering invoices because it was his understanding that he had to have a company name to get reimbursed for this service.

On August 30, 2000, Mr. Williams received a \$2,500 cash advance to take program participants on a field trip to New Orleans. Mr. Williams cashed this check on August 31, 2000. Several program employees stated that the participants did not go on a field trip to New Orleans at this time. Mr. Williams has admitted that he received \$2,500 even though this trip did not take place. Mr. Williams stated that the trip did not take place and he did not return the money from the advance.

### **Services Not Provided**

Mr. Williams requested and authorized payments totaling \$6,800 for services that were not provided. Of the \$6,800, payments totaling \$2,900 were made to U.S. Enterprises for the rental of tents for a summer camp picnic in 2000 and the creation of a business plan for a T-shirt printing business. Program employees stated that the program did not have a picnic for the summer camp of 2000. Mr. Williams stated that he entered into a verbal agreement with U.S. Enterprises to rent tents for the summer camp of 2000, and although the picnic did not take place, he felt obligated to pay U.S. Enterprises. In addition, the legislative auditor did not find any evidence of a business plan for a T-shirt printing business. Records obtained from the Secretary of State indicate that Mr. Williams has been on the Board of Directors of U.S. Enterprises since 1994.

On February 19, 1998, Mr. Williams entered into a contract on behalf of Southern University with Jordan Sports Management for two separate business plans for a T-shirt printing business and a button press business. Under the terms of the contract, Jordan Sports Management was paid \$3,800 (\$1,800 for each plan) to develop these business plans. Mr. Wilcox Jordan, owner of Jordan Sports Management, stated that Mr. Williams wanted to use the NFL logo on T-shirts and other items. Mr. Jordan stated that he provided the information regarding use of the NFL logo to Mr. Williams and suggested that Mr. Williams not pursue this business venture. Mr. Jordan was paid \$3,600 although he admitted that he did not provide a business plan for the button pressing business and we could find no evidence that he provided a business plan for a T-shirt printing business. In addition, Mr. Jordan was a career counselor at Southern University during this time.

The remaining \$500 payment was for training to be provided by Miss Rhonda Lykes. Ms. Lykes stated that she did not provide this training. Although she stated that the endorsement on the back of the check is hers, Ms. Lykes had no specific recollection of receiving this check.

## Unrelated Expenses

Mr. Williams authorized payments totaling \$1,657 for expenses that were unrelated to the programs. These payments include the purchase of 11 pairs of warm-ups and four jackets for \$815 and a travel advance totaling \$742 for Mr. Williams to attend an educational conference in South Africa. The warm-ups and jackets were purchased from Cadex's Incorporated and Pro's Choice Products of LA, both companies owned by Mr. Huger Cadex, men's baseball coach for Southern University. According to some of the invoices submitted by Mr. Cadex's companies, three warm-ups and jackets were purchased for staff members. According to the staff members, the only warm-ups they received were purchased at the Southern University Book store. These staff members also stated that the program participants did not receive warm-ups or jackets.

The documentation submitted by Mr. Williams to Southern University for the \$742 travel advance shows that the advance was to cover food, refreshment expenses, and a lodging supplement. The miscellaneous expenses appear to be for taxis in South Africa and dry cleaning expenses. The travel request indicates an educational conference but does not specify what conference this was. The travel advance was charged to the FCVP. This expenditure does not appear to be related to the FCVP.

Mr. Williams has not provided an explanation for all of the items mentioned in this report.

The above actions indicate possible violations of one or more of the following laws:

- R.S. 14:67, "Theft"<sup>1</sup>
- R.S. 14:134, "Malfeasance in Office"<sup>2</sup>
- R.S. 14:148, "Public Contract Fraud"<sup>3</sup>
- R.S. 14:133, "Filing False Public Records"<sup>4</sup>

The actual determination as to whether any individual is subject to formal charge is at the discretion of the district attorney.

<sup>1</sup> R.S. 14:67 provides, in part, that theft is the misappropriation, taking, or by means of fraudulent means, possession, or appropriation of the title to the misappropriation or taking, or by means of fraudulent means, possession, or appropriation.

<sup>2</sup> R.S. 14:134 provides, in part, that malfeasance in office is committed when any public officer or public employee shall intentionally refuse or fail to perform any duty lawfully required of him, or such officer or employee, or intentionally fail to perform such duty lawfully required of him, or such officer or employee, under his authority, or intentionally refuse or fail to perform any duty lawfully required of him in the performance of his duty to an outside third person.

<sup>3</sup> R.S. 14:148 provides, in part, that public officers shall be considered when any public officer or employee shall use his power or position as such officer or employee to secure any expenditure of public funds in himself, or in any partnership in which he is a member, or in any partnership of which he is an officer, member, partner, or director.

<sup>4</sup> R.S. 14:133 provides, in part, that filing false public records is the filing or depositing the record in any public office or writing public officials or the transmission or requirement by law, regulation, or rule, with knowledge that the filing, deposit, or transmission of such document, or any document resembling a filing, transmission, or false representation to appear, that

### **Additional Information**

In a matter unrelated to the Southern University System, Mr. Williams was involved with a legislative staff report dated April 12, 2000, on the Louisiana Office of Risk Management for filing a false auto insurance claim. Mr. Williams pled guilty to filing false public records and was sentenced to \$3,000.00 fine, restitution of \$3,675.72, and probation.



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# Recommendations

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We recommend that Southern University ensure that grant money is used for its intended purposes. At a minimum, additional oversight by management should be provided to ensure that program expenditures are for legitimate public purposes that coincide with the intent of the grant. We also recommend that Southern University develop procedures to ensure that all travel advances and reimbursements are supported with adequate documentation and are for legitimate public purposes. Finally, we recommend that the District Attorney for the Nineteenth Judicial District review this information and take appropriate legal action, to include seeking restitution.



**Attachment I**  
**Management's Response**

**SOUTHERN UNIVERSITY AND A&M COLLEGE SYSTEM**Baton Rouge, Louisiana 70803  
(225) 771-3377Baton Rouge, New Orleans,  
Monroe/Bossier City  
LOUISIANAOffice of the President  
(225) 771-4680Fax Number:  
(225) 771-3322

November 13, 2000

Dr. Daniel B. Kyle, CPA, CPE  
Legislative Auditor  
State of Louisiana  
Post Office Box 94397  
Baton Rouge, LA. 70804-9397

Dear Dr. Kyle:

Enclosed is Southern University's response to the recent investigative audit report for the *Family and Community Violence Prevention and Crimes Against Women Program*.

The University appreciates the professional manner in which your office conducted the audit that was referred to you by the Southern University System Internal Audit department.

Please contact me if additional information is needed.

Sincerely,

A handwritten signature in black ink, appearing to read "Leon R. Tucker II".

Dr. Leon R. Tucker II  
President

A/s

Enclosure

Southern University System  
Response  
Investigative Audit Report

Faculty and Community Violence Prevention Program/Cross against Women Program

Management of Southern University concurs in part with the findings of the investigative audit. The university concurs with the investigative audit findings relating to Mr. Carl Williams personally benefiting from the payments cited in your report. The University also concurs with your recommendation that the District Attorney for the Northwest Judicial District review this case and take appropriate legal action including seeking restitution. Additionally, Mr. Williams is no longer employed by the University.

However, with respect to your other recommendations, the University believes that controls are in place to ensure that grant money is used for its intended purposes and that transactions are adequately supported with proper documentation that supports a legitimate public purpose. As you are aware, internal control is defined as a process designed to provide reasonable assurance regarding the achievement of reliable financial reporting, effectiveness and efficiency of operations, and compliance with laws and regulations. The University contends that the controls are sufficient for the purposes of providing reasonable, though not absolute, assurance for the control objectives. Mr. Williams was able to benefit from the activities cited in the report by providing documentation that appeared to be acceptable at that time. The findings cited in the report are the result of extensive investigative efforts that are beyond the scope of reasonable internal controls.

To further strengthen internal control, as noted in your recommendation, the University has implemented additional management oversight at the appropriate levels, to ensure that program expenditures comply with the grant budget and scope of work. Additionally, the University has hired an internal auditor for the Baton Rouge campus whose responsibilities include the review of such grants as noted in this report.