

# LEGISLATIVE AUDITOR

STATE OF LOUISIANA



NORTHWESTERN STATE UNIVERSITY

AUDIT REPORT  
ISSUED MARCH 3, 2004

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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March 3, 2004

**DR. RANDALL J. WEBB, PRESIDENT**  
**NORTHWESTERN STATE UNIVERSITY**  
Natchitoches, Louisiana

We have audited certain transactions of Northwestern State University in accordance with Title 24 of the Louisiana Revised Statutes. Our audit was performed to determine whether students in the work-study program were paid for time they did not work and whether an assistant professor failed to record leave for absences from his teaching duties.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on Northwestern State University's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. Copies of this report have been delivered to the president and board members of the University of Louisiana System and others as required by state law.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

CGM:EKL:DGP:dl

[NSU04]



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**Student Employees Paid for Time Not Worked**

On June 6, 2003, Mr. Woodrow Blair, area coordinator of Residential Services for Northwestern State University (University), prepared and approved time sheets for two student employees that included 203 hours that the students did not actually work. Though the students received paychecks that together totaled \$1,045, both students returned the checks to the University. In addition, the University may have paid 70 other student employees \$8,470 in Work-study wages for time they may not have worked.

Mr. Blair is responsible for hiring, training, managing, and providing supervision to student employees in the Residential Housing Department. On June 6, 2003, Mr. Blair prepared and approved time sheets for two students, Ms. Nettie Krepper and Mr. Jamall Johnson. According to the time sheet prepared by Mr. Blair, Ms. Krepper was supposed to have worked a total of 66 hours during the three-week period May 18 through June 7, 2003. However, University records show that Ms. Krepper did not report to work until June 9, the beginning of a new pay period. Therefore, Ms. Krepper received a check for Work-study wages totaling \$340 for time she did not work.

Ms. Krepper explained that Mr. Blair telephoned her at home on June 6 and asked that she work in his office during the semester. She indicated that he asked her to come to his office and sign a time sheet. She explained that when she arrived, Mr. Blair had already prepared a time sheet indicating she had worked 66 hours. She stated that Mr. Blair informed her that the money from the time sheet was to be considered an advance for work to be performed in the future. She stated that she signed the time sheet and left it with Mr. Blair. Ms. Krepper picked up the Work-study check totaling \$340 on June 13. Later, in June, she returned it to the University.

NSU STUDENT TIME SHEET		FOR WEEK BEGINNING	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	WEEKLY TOTAL
		05-18-03 - 05-24-03		7	7	7	7	7		35
		05-25-03 - 05-31-03		7	7	7	7	7		35
		06-01-03 - 06-07-03		7	7	7	7	7		35
		5-4-03 to 5-10-03 TIME SHEETS DUE		1		8	8	8	8	32
		MONDAY 06-09 1P. M.								
		CHECKS 06-13-03								
		8:30 - 3:30								
<b>GRAND TOTAL</b>										<b>137</b>

certify that this is a correct record of attendance for the stated period.

STUDENT Jamall Johnson **3** DATE 6-6-03

SUPERVISOR W. Blair DATE 6-6-03

Mr. Blair also prepared a time sheet indicating Mr. Johnson had worked a total of 137 hours during the four weeks ending May 10, 24, 31 and June 7, 2003. Mr. Johnson stated that the signature on the time sheet certifying the time worked was not his writing. He explained that because his University scholarship did not cover the cost of lodging during the summer session 2003, Mr. Blair agreed to allow him to enroll in the Work-study program to help defray the cost of his dormitory room. He stated that he did not arrive at the University until June 8, 2003. He stated that



when he received a paycheck on June 13, he thought the money was to be used to cover his dormitory fees, although Mr. Blair informed him that the check represented an advance payment for work to be performed. As a result, Mr. Johnson received a check for Work-study wages totaling \$705 for time he did not work, but later in June, returned the check to the University.

Mr. Blair stated that he projected the 66 hours for Ms. Krepper because she had worked for his office during the prior three years and was unable to find a summer job. He stated that he projected the 137 hours for Mr. Johnson because he was told that Mr. Johnson did not have any money and that he (Johnson) needed a summer job.

### **Deficiencies Noted in Student Timekeeping**

The University has policies designed to ensure that students participating in the Work-study program are paid for the actual time that they work. These controls require the student to record his/her actual work hours on sign-in and out sheets. Time worked by the student is then transferred by the student to a time sheet. The time sheet is reconciled to the sign-in and out sheet by the supervisor and then certified by the student and supervisor. Time sheets are then submitted to the student employment office for further review and approval before submission to payroll.

Our examination of University records revealed that during January 2001 to June 2003, these policies were not followed including:

1. Projecting time before it was worked and possibly never worked
2. Recording time worked on sign-in sheets that does not agree with time sheets submitted to payroll
3. Recording time worked on time sheets at times when students have classes scheduled
4. Recording time worked in excess of the hours the University authorized the student to work

In addition to the two students noted in the previous section above, the University may have paid 70 other student employees as much as \$8,470 in Work-study wages for time they may not have worked as described in the following paragraphs. This amount is comprised of \$6,079 in projected wages paid to 56 students, \$412 paid to a student whose sign-in and out sheets do not support her time sheets, and \$1,979 paid to 13 students whose class schedules overlapped their work schedules.

#### *Student Employees Projected Time*

University policy prohibits students from recording any hours on their time sheets until after the hours have been worked. However, from January 2001 to June 2003 (five semesters), records indicate that students were allowed to project time that they anticipated they would work at the end of each semester after the close of payroll. According to Mr. Blair, he routinely projected approximately 1,600 hours for 80 to 100 student employees within the Residential Housing Department at the end of each semester. Based on Mr. Blair's statement, the University may have paid more than \$8,200 in projected student wages for the Residential Housing Department at the end of each semester. He stated that student employees work under the honor system when he projects their time. He explained that because the final payroll period of each semester ends the week before the University closes, he allowed student employees to project hours that they expected they would work during the week. Otherwise, he stated, students would be forced to wait until the next semester begins before they would receive their final paychecks. Mr. Blair acknowledged



that no one in the department reconciled hours that are projected to the number of hours the students actually worked.

Our review of student payroll in the Residential Housing Department disclosed that from January 2001 to June 2003, 56 student employees projected a total of 1,180 hours. University records show that these students were paid a total of \$6,079 for the projected time; however, the department could not provide us assurance that the students worked these hours. Furthermore, several students interviewed stated that once the time sheets were submitted to the payroll department it was difficult to get students to work their projected time.

Ms. Frances Conine, director of Student Services, stated that students projecting time is a problem not only in Residential Housing but also campus wide. She stated that she has always known that they were not supposed to project student employees' work time. She stated she informed Mr. Blair of this over 3 years ago and instructed him to abide by the University's policy. She further stated that Mr. Blair informed her that he allowed students to work extra hours because they needed the financial help.

#### *Sign-in/out Records Do Not Agree With Student Time Sheets*

Our examination disclosed two instances in the Financial Aid Department where the time worked on a student's sign-in and out sheet did not agree with the time worked recorded on the time sheet submitted to payroll for processing. As a result, Ms. Stacie Cedars Bernard, a student employee, was paid an additional 80 hours totaling \$412 as noted below.

During the period November 11 to December 8, 2001, Ms. Bernard recorded on her sign-in and out sheet that she worked a total of 59.5 hours, although the time recorded on her corresponding time sheet submitted to payroll showed a total of 124.5 hours, an additional 65 hours.

During the period April 7 to May 4, 2002, Ms. Bernard prepared and submitted a sign-in sheet indicating she worked a total of 67 hours; however, the time recorded on her time sheet was increased by 15 hours to a total of 82 hours. Although both Ms. Bernard and her supervisor, Ms. Kristine Walker, signed Ms. Bernard's time sheet certifying that the hours recorded on the time sheet were correct, neither could explain the increase in hours.

#### *Work Time Overlaps With Student Class Schedules*

University policy prohibits students from working during scheduled class hours and makes the student's supervisor responsible for ensuring compliance. However, our examination of a sample of 22 student employee time sheets during the period of January 2001 to July 2003 disclosed that the work scheduled for 13 (59%) students conflicted with scheduled classes. Time sheets for these 13 students indicate that they were credited with working 384 hours (\$1,979 in wages) that overlapped with their class schedules. Furthermore, our sample disclosed that seven (32%) were not auditable because the student employees' corresponding sign-in sheets did not indicate the actual time worked (beginning and ending time).



*Time Worked in Excess of Approved Work Hours*

University policy prohibits supervisors from allowing student employees to work over their authorized work hours. Student workers are not to exceed 30 hours per week (120 hours per pay period) unless their supervisor has obtained, in writing, special permission from the Student Employment Office. This permission is given only to essential services and only during breaks between semesters. During the period January 2001 to December 2003, the University paid students for working 275,558 hours. Student employees were authorized to work a total of 202,106 hours. The remaining 73,452 unauthorized hours amount to \$378,279 in wages.

Mr. Jason Thomas, a student employee in both Residential Housing and English Lab Fee, recorded that he worked a total of 1,217 hours during a six-month period. Mr. Thomas was enrolled full-time (a course load of 12 hours or more) and only authorized to work a combined total of 116 hours per pay period for both departments. However, payroll records show that Mr. Thomas recorded an average of 50 hours per week or 202 hours per pay period. The University was unable to provide us with written prior approval authorizing Mr. Thomas to work the excessive hours.

Ms. Conine stated that she was not aware that student employees were working over their assigned hours until she was informed of this in the spring of 2003. She stated that she received complaints from other supervisors in Residential Housing that students were submitting too many hours on their time sheets.

On June 18, 2003, Mr. Blair was placed on administrative leave pending an investigation.

In addition to the violations of University policy cited above, by allowing employees to work in excess of 40 hours in any work week, the University may be in violation of Title 29, United States Code of Federal Regulations, 778.100, the maximum hours provision, pertaining to compensation for overtime. That provision provides that the employee must receive a general overtime rate of one and one-half times the employee's regular rate for all hours worked over 40 in any work week. Furthermore, by paying students in advance and paying for work not performed, the University may be in violation of Article VII, Section 14 of the Louisiana Constitution.

**University Employee Failed to Take Leave**

From August 30, 2001, through October 29, 2003, Dr. Thomas Petitjean, assistant professor in the Department of Language and Communication and area coordinator of Residential Services, marked himself as "present" and was paid at least \$5,681 in salary for 31 days when he was actually absent from his teaching duties because of illness or medical appointments. University payroll records indicate that Dr. Petitjean did not record leave to cover his absences even though he was aware that he was earning leave to be used when he was seeking medical advice or sick.

On August 14, 2000, the University employed Dr. Petitjean as a full-time assistant professor in the Department of Language and Communication. As a professor, Dr. Petitjean teaches classes from Monday to Friday and is required to maintain 12 office hours per week in addition to fulfilling the duties required of an area coordinator.



The University policy and procedure manual requires its departments to comply with Louisiana Revised Statutes 17:3311 and 17:3312 governing sick leave for unclassified (faculty) and academic personnel. That statute provides, in part, that academic personnel earn sick leave and may use sick leave for illness or injury, or medical, dental, or optical consultation or treatment. Furthermore, the statute provides that upon death or retirement unused sick leave shall be paid to the employee not to exceed 25 working days. Louisiana Revised Statute 11:752 further provides, in part, that unused sick leave may be converted to service credit upon retirement. In addition, Dr. Petitjean signed a letter of appointment on August 31, 2001, agreeing to comply with the constitution and laws of the state of Louisiana regulating the activity and employment of state employees.

According to Dr. Joseph Colavito, department head of the Department of Language and Communication, the department employs between 20 and 30 instructors and professors in the areas of English, language, and speech. He indicated that he prepares the work schedule for the professors in his department. He stated that he does not require faculty in his department to use leave if another staff member covers their classes. He stated that this is the way it has been handled even prior to his becoming the department head in September 2000. He explained that if a professor was going to be absent from his duties, the professor would notify him by phone or e-mail and he would assign another professor or student worker to cover the class.

Dr. Colavito estimates that Dr. Petitjean was away from his teaching duties because of illness at least 10 to 15 days per semester from fall 2002 through fall 2003. However, Dr. Petitjean signed attendance reports certifying that he was present for his normal work schedule during the period August 30, 2001, to October 29, 2003, when according to Dr. Petitjean’s records (e-mails and calendar), he was away from work ill on 31 of those days.

Dr. Donald Hatley, dean of the College of Liberal Arts, stated that although faculty sick leave is handled within the individual departments in the College of Liberal Arts, University policy requires professors to record sick leave if they miss work because of illness or medical consultation or treatment. He stated that he was not aware that Dr. Colavito allowed professors within the department to not record sick leave if another professor covered their classes. Dr. Hatley stated that he was aware that Dr. Petitjean has experienced health problems over the last two years.

Although Dr. Petitjean indicated on his calendar below that he was out ill during February 3, 4, 5, 6, and 7, 2003, he recorded a (p) on his University attendance record (time sheet) indicating he was present on these days.



Dr. Petitjean stated that he is aware that he accumulates leave time each month and that he did not record leave when he missed days from his teaching duties because of illness. He further stated that before the fall 2003 semester, he was not required to take leave for time he was away from work either sick or for medical appointments. He estimates that from January 2002 to May 2003, he missed between 5 to 7 days per semester because of illness.

The actions noted in these findings violate University policy. Article VII, Section 14 of the Louisiana Constitution provides, in part, that except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

03	04	05	06	07
P	P	P	P	P

**ATTENDANCE RECORD**

DATE	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
PRESENT	P	S	S	P	P	P	P	P	S	S	H	P	P	P	P	S
SL																
LWOP																
OTHER LEAVE																
TOTAL LEAVE																
DATE	26	27	28	29	30	31	01	02	03	04	05	06	07	08	09	TOTAL
PRESENT	S	P	P	P	P	P	S	S	P	P	P	P	S	S		
SL																
LWOP																
OTHER LEAVE																
TOTAL LEAVE																

I certify that I have worked my normal employment schedule except as reflected by use of leave on the dates specified above.

Employee's Signature: *[Signature]* Date: 9 Feb 2003
 Approved By: *[Signature]* Budget Unit Head Date: 2/7/03

SL - Sick Leave  
 LWOP - Leave Without Pay  
 OTHER LEAVE - Civil and Other (Jury Duty, Special Military, Bereavement, and Other)

**INSTRUCTIONS FOR COMPLETING LEAVE REPORT**

- Enter "P" in individual daily blocks if faculty employee was present for the entire normal work schedule for a particular day. Enter "S" in individual daily block for Saturdays and Sundays which are non-workdays. Enter "H" for faculty holidays and "F" for breaks between semesters and sessions.  
If absent during work day, enter number of hours absent in the block for the appropriate leave explaining absence from normal work schedule for a particular day.
- In accordance with Louisiana Law, leave reports must be submitted at least monthly. Leave reports are due in Business Affairs Payroll Section by 9:00 a.m. the next business day following the end of the timekeeping period.
- Approved Request for Leave forms to support leave taken must be attached. (Do not use staples.)

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We recommend that management of the University:

- Review payroll records to determine whether additional instances of abuse of the Work-study program have occurred
- Seek recovery of funds paid to students who did not actually work the hours for which they were paid
- Require departmental supervisors to perform reviews of student employee payroll procedures and records to ensure that students participating in the Work-study program are paid only for time that they worked
- Consider extending the end of the semester student employee payroll run until after graduation to avoid projecting student payroll
- Inform all employees that they must adhere to the University's leave policy and state law regarding leave
- Review University payroll and leave records for all departments to determine whether additional instances of violations of University sick leave policy have occurred
- Perform periodic reviews of employee leave for reasonableness





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## BACKGROUND AND METHODOLOGY

Northwestern State University (University) is a publicly supported institution of higher education. The University is a component unit of the State of Louisiana, within the executive branch of government and is under the management and supervision of the University Board of Supervisors. The University is located in Natchitoches, Louisiana, and serves as a cultural and educational center for central and northwest Louisiana.

On June 18, 2003, Dr. Randall Webb, University president, notified the legislative auditor of allegations of possible improprieties at the University. This examination was performed to determine the propriety of this allegation.

The procedures performed during this examination 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) performing observations; and (5) reviewing applicable state laws and regulations.

We acknowledge the assistance provided in the completion of this examination by Dr. Webb; Ms. Betty Deans, CIA, Internal Auditor; and other University personnel.









February 24, 2004

Mr. Grover Austin  
First Assistant Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

Re: Investigative Audit Report

Dear Mr. Austin:

Northwestern State University concurs with the findings and recommendations contained in the investigative audit report prepared by the Office of the Legislative Auditor. This problem was brought to the attention of management by university employees, at which time an internal audit revealed findings that were reported to the Office of the Legislative Auditor. The university is addressing problems cited in the audit through initiation of the following actions and procedures:

- **Student Employees Paid for Time Not Worked**

**Deficiencies Noted In Student Timekeeping**

Northwestern State University concurs that there were deficiencies in student employee timekeeping procedures. The University policies in place to address these deficiencies lacked preventive controls and appropriate management oversight. The University has taken efforts to properly educate users of these policies, increase review and controls for possible infractions, and provide for a structured management unit. Corrective actions are as follows for the specific deficiencies that were noted.

**Student Employees Projected Time**

*Corrective Action:*

The University Student Employment Policy & Procedures (SEPP) now states that:

*"Students are NOT permitted to record any time on their time sheets until after they are actually worked."*

This issue has been addressed in both the Student Employee Supervisor education sessions and with written communication to University faculty and staff. In addition, the University will seek recovery of funds paid to students who did not actually work the hours for which they were paid.

### **Sign in/out Records do not agree with Student Time Sheets**

*Corrective Action:*

The SEPP now states the following:

*"Supervisors will review all time sheets for accuracy in regards to time worked, attendance, and mathematical computation. Supervisors must reconcile the time sheet to the Sign In/Sign Out Sheet. Any changes required will be marked through and initialed by the supervisor. Student Employees are not to have access to their time sheets after approval by the supervisor."*

This issue has been addressed in both the Student Employee Supervisor education sessions and with written communication to University faculty and staff.

### **Work Time Overlaps with Student Class Schedules**

*Corrective Actions:*

#### **Fall 2003:**

The Student Employment Policy & Procedures(SEPP) included the following statement:

*"Students are NOT permitted to work during times when they have classes scheduled. Exceptions include early dismissal and class cancellation. Documentation must be attached to student employee sign in sheet."*

In reviewing the policy set for student employees work time overlapping with student class schedules, it was determined it would be in the best interest of the University to change this policy to the following effective for Spring 2004:

#### **Spring 2004:**

*Students are NOT permitted to work during times when they have classes scheduled. Early dismissal and class cancellation are not exceptions.*

Additionally, the Office of Student Financial Aid is revising the University student employee sign in/out sheet in a comprehensive manner to include the ability to black out periods for student class schedules.

## **Time Worked in Excess of Approved Work Hours**

### *Corrective Actions:*

This deficiency required addressing two separate components (1) students working in excess of their assigned hours, and (2) students working over 30 hours per week. The University has developed a policy to address both of these issues. The SEPP now includes the following statements:

### **Students working in excess of their assigned hours**

*"Supervisors may not allow students to work over their assigned hours. **EXCEPTION:** Supervisors must request in writing prior approval, special permission from the Student Employment Office for a student to work over their assigned hours. This permission is only given to essential services and only on a special needs basis."*

An overage report is reviewed by the Student Employment Counselor. Appropriate notification is sent to both the student employee and the student employee department contact in the event of an overage.

### **Student employees working over a weekly maximum of 30 hours**

The SEPP includes the following information:

*"NOTE: Students must **NOT** be permitted to work more than 30 hours per week."*

A notification and consequence system has been developed in the event that either a student is allowed to work over their assigned hours and/or over 30 hours per week: The SEPP now includes the following:

*"NOTE: The following consequences can occur if a student is allowed to work over their assigned hours and/or over 30 hours per week:*

- *1<sup>st</sup> offense – Written warning*
- *2<sup>nd</sup> offense – Student Employee will be removed from the assigned department and assigned to another department."*

*"NOTE: The following consequences can occur if a student is allowed to work over their assigned hours and/or over 30 hours per week in a department with self-generated revenue:*

- *1<sup>st</sup> offense – Written warning*
- *2<sup>nd</sup> offense – Student's assignment as a student employee will be cancelled."*

Along with the review of the overage report, the Student Employment Counselor reviews individual time sheets for accuracy. Appropriate notification is sent to both the student employee and the student employee department contact in the event of an overage.

Several changes have been made by the University to ensure a comprehensive management plan and team for Student Employment. Effective July 1, 2003, the supervision of Student Employment was transferred from Department of Student Services to the Office of Student Financial Aid. Shortly thereafter, the entire Enrollment Services unit was transferred to the Office of Academic Affairs.

Personnel changes were made in both the Director of Enrollment Services and student employee counselor positions. A new Director of Enrollment Services (now known as the Director of Enrollment Management) was appointed on August 4, 2003 and a new student employment counselor, with human resources experience, was appointed August 13, 2003.

Since the transfer of supervision, the Office of Student Financial Aid has taken great strides to insure that policy and procedure are followed by the University community. The Office of Student Financial Aid has conducted Student Employee Supervisor education sessions to provide an opportunity for University personnel to become more familiar with the SEPP. There are plans to continue and enhance this type of forum. Additional emphasis has been placed on written and electronic communications that are circulated in regards to the SEPP.

The Director of Enrollment Management, Director of Student Financial Aid and Associate Director of Student Financial Aid conduct weekly meetings to identify concerns and weaknesses in the Student Employment Program at the University. Plans are to continue these meetings on a regular basis to plan and make policy and procedure changes for the most efficient and effective manner to administer the University's Student Employment Program. This concerted effort demonstrates the dedication of the employees charged with the supervision of this area and the ongoing efforts to ensure adequate controls.

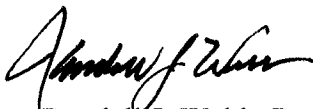
- **University Employee Failed to Take Leave for Time Away From Work**

Northwestern State University concurs that a University faculty member failed to take leave for time away from work. The related University policies in place clearly state appropriate leave procedures. The Vice President for Academic Affairs & Provost will work with the Deans and Department heads to ensure that all faculty are aware of this policy and that the policy is enforced.

For the faculty member cited in the finding the University will charge back appropriate leave time for all documented time for which leave should have been, but was not, taken. In addition, Supervisors of university personnel will be directed to review all Payroll and Leave Records to determine if they adhere to University Policies and State Laws regarding leave.

If you require additional information, please feel free to contact me.

Sincerely,



Randall J. Webb, President  
RJW/pw