



DARYL G. PURPERA,  
CPA, CFE

## Report Highlights

# North Louisiana Area Health Education Center

Audit Control # 50120011  
Investigative Audit Services • March 2013

## Why We Conducted This Audit

This audit was initiated after concerns were raised when the auditor for the North Louisiana Area Health Education Center (NLAHEC) issued a disclaimer of opinion on their financial statements for the year ended September 30, 2011.

## What We Found

### Executive Director Improperly Participated in Contract

Executive Director Susan Moreland may have violated state law by participating in the hiring, management, and payment of a contractor with whom she has a substantial personal economic interest in property.

### Inaccurate Leave Records Maintained on Executive Director

NLAHEC leave records maintained on Executive Director Susan Moreland were inaccurate as they did not reflect 512 hours of vacation leave that she used between September 2009 and June 2012. As a result, Ms. Moreland's vacation leave balance is overstated by 512 hours which, according to our calculations, equates to a value of \$24,940.

### Improper and Undocumented Travel Expenses of Executive Director

From September 2, 2011 to January 14, 2012, Executive Director Susan Moreland incurred improper and/or undocumented travel expenses totaling \$3,036 on her NLAHEC-issued credit card. These travel expenses were incurred on one out-of-state trip and include three unused airfares.

### NLAHEC Reimbursed Grant Funds for Expenses Not Incurred

In July 2011, NLAHEC submitted a grant reimbursement request to the Department of Children and Family Services (DCFS) that included documentation of expenses totaling \$3,231 that were never incurred. Under the DCFS grant, NLAHEC was required to submit documentation of its expenses to DCFS before reimbursement would be made.

### Missing Public Records

During our audit, we noted instances of missing public records such as grant contracts, travel reimbursement requests, and board meeting documentation, which may violate state law.

View the full report at [www.la.gov](http://www.la.gov).