



Office of the Vice President for Finance and Administration

May 1, 2007

Mr. Phil Bryant  
State Auditor  
Office of the State Auditor  
Post Office Box 956  
Jackson, MS 39201

Dear Mr. Bryant:

As requested in your April 17 letter to President Hilpert, Delta State University hereby provides its response to the Other Findings presented in the Financial and Single Audit Management Report.

**Other Findings**

Finding 1: In 11 out of 30 travel reimbursements tested, there was insufficient documentation to support the reimbursement of the travel expense.

- a. Contact Person: Samuel L. Washington, Director of Procurement and Auxiliary Services, 662-846-4046.
- b. Corrective Action Planned: Procurement department training has been implemented to ensure that documentation is more thorough. Director is providing ongoing training to individual campus departments to help travelers understand documentation requirements. Director had previously secured documentation for six of the audited items and returned them to the files. Director has secured documentation for three additional reimbursements and is securing documentation for the remaining two.
- c. Anticipated Completion Date: Director will have all missing documentation corrected by May 15, 2007. Director anticipates completing campus departmental training by June 30, 2007. Procurement department training will be continuous.

Finding 2: In one instance, reimbursement of \$288.75 was made for a meal and airplane ticket for an employee's spouse.

- a. Contact Person: Samuel L. Washington, Director of Procurement and Auxiliary Services, 662-846-4046

- b. **Corrective Action Planned:** Director contacted previous Athletics Director in fall semester of 2006 for assistance in retrieving improperly reimbursed funds from former coach. To date, funds have not been reimbursed. Director will mail an official request to former coach for the return of these funds. The Athletic Department will use external funds to reimburse DSU in the event the coach does not pay. In the future, the Director will screen all travel advances prior to returning them to University Accounting for final reimbursement/return of funds. The Director will also ensure that University Accounting staff is made aware of the importance of verifying all expenditures prior to settling an advance.
- c. **Anticipated Completion Date:** Director will implement screening immediately. Director will mail letter to former employee by April 30, 2007.

**Finding 3:** In one instance, an overage of gratuities of \$110 paid by an employee was reimbursed.

- a. **Contact Person:** Samuel L. Washington, Director of Procurement and Auxiliary Services, 662-846-4046.
- b. **Corrective Action Planned:** Football coach had a bill of \$930.03 for meals for the football team while traveling for a game in Pittsburgh, KS. The gratuity paid is less than the standard 15% of the food bill (\$139.50). Director is unaware of a policy limiting tip amounts. Director will request clarification from Auditor's Office on this finding.
- c. **Anticipated Completion Date:** Director will contact Auditor's Office by May 1, 2007 for clarification.

**Finding 4:** In one instance, a meal expense was reimbursed twice.

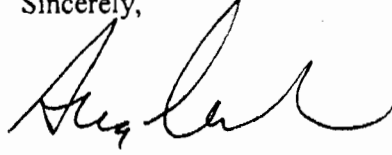
- a. **Contact Person:** Samuel L. Washington, Director of Procurement and Auxiliary Services, 662-846-4046.
- b. **Corrective Action Planned:** Director secured copy of the conference itinerary. The meal in question was not reimbursed twice as it was an additional charge to the registration. Neither the employee nor the university paid the additional charge.
- c. **Anticipated Completion Date:** Director completed this review on April 27, 2007.

**Finding 5:** In two instances, employees were reimbursed for another employee's travel expenses.

- a. **Contact Person:** Samuel L. Washington, Director of Procurement and Auxiliary Services, 662-846-4046
- b. **Corrective Action Planned:** Director is aware of only one audited record where employee may have been reimbursed for costs of another employee. Director has obtained a statement from the second employee on this trip and that employee has confirmed that he paid all of his own expenses and did not ask for a reimbursement. A copy of that statement has been attached to the permanent record. The charges on the audited employee's reimbursement are all his charges alone.
- c. **Anticipated Completion Date:** Director completed this review on April 30, 2007.

Please let me know if additional information is needed by your office.

Sincerely,

A handwritten signature in black ink, appearing to read 'Greg Redlin', with a stylized, flowing script.

Greg Redlin  
Vice President  
Finance & Administration

cc: President Hilpert  
Dr. Thomas C. Meredith  
Mr. Aubrey Patterson  
Becky Foster  
Sam Washington