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Report Highlights

Grambling State University

Audit Control # 50170016
Investigative Audit Services • October 2017

Why We Conducted This Audit

We conducted this audit after we received notification from Grambling State University (GSU) President Richard J. Gallot, Jr. that public funds may have been misappropriated during previous administrations.

What We Found

Funds Improperly Posted To Student Accounts

Three former GSU cashiers improperly increased the GFlex Account balances of 35 students, including the GFlex Accounts of two of the former cashiers, by an aggregate of \$164,442. Since the former GSU cashiers used public funds for the personal benefit of themselves and others to which they were not entitled, their actions may violate state and federal laws.

Tiger1 Student Accounts Not Reconciled

The Blackboard software used to maintain Tiger1 Card account balances and GSU's accounting system (Banner) were not reconciled during the five years, seven months of transactions we reviewed.

System Controls Circumvented by Former GSU Cashiers

Ms. Yvette Robinson, Ms. Chastity Livingston, and a former student worker used cashier numbers and PINs assigned to other employees to post transactions to student accounts.

Advances of Financial Aid to Students Using Public Funds

From 2013 to 2017, GSU used public funds to advance funds to students who receive student financial aid up to 88 days before GSU received student financial aid from the federal government and other sources. GSU's practice of advancing public funds this far in advance of financial aid being received could result in the use of financial aid for non-academic purposes and may violate the state constitution.

ARAMARK Provided Free Meals to Select GSU Employees

ARAMARK provided at least \$12,682 in free meals to select GSU employees from August 29, 2016, through May 5, 2017, which may violate state law.

View the full report, including management's response, at www.la.gov.