

# **STATE OF NORTH CAROLINA**

**SPECIAL REVIEW**

**NORTH CAROLINA STATE UNIVERSITY  
MOUNTAIN RESEARCH STATION**

**WAYNESVILLE, NORTH CAROLINA**

**APRIL 2001**

**OFFICE OF THE STATE AUDITOR**

**RALPH CAMPBELL, JR.**

**STATE AUDITOR**

**SPECIAL REVIEW**

**NORTH CAROLINA STATE UNIVERSITY  
MOUNTAIN RESEARCH STATION**

**WAYNESVILLE, NORTH CAROLINA**

**APRIL 2001**





Ralph Campbell, Jr.  
State Auditor

STATE OF NORTH CAROLINA  
**Office of the State  
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**LETTER OF TRANSMITTAL**

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April 25, 2001

The Honorable Michael F. Easley, Governor  
Ms. Peaches Gunter Simpkins, Chairman  
North Carolina State University Board of Trustees  
Dr. Marye Anne Fox, Chancellor  
North Carolina State University  
Members of the North Carolina General Assembly

Ladies and Gentlemen:

Pursuant to General Statute §147-64.6(c)(16), we have completed our special review into allegations concerning North Carolina State University's Mountain Research Station. The results of our review, along with recommendations for corrective actions, are contained in this report.

General Statute §147-64.6(c)(12) requires the State Auditor to provide the Governor, the Attorney General, and other appropriate officials with written notice of apparent instances of violations of penal statutes or apparent instances of malfeasance, misfeasance, or nonfeasance by an officer or employee. In accordance with that mandate, and our standard operating practice, we are providing copies of this special review to the Governor, the Attorney General and other appropriate officials.

Respectfully submitted,

A handwritten signature in black ink that reads "Ralph Campbell, Jr." in a cursive script.

Ralph Campbell, Jr., CFE  
State Auditor





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## INTRODUCTION

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We received an allegation through the State Auditor's Hotline concerning possible abuse of time and state property by the North Carolina State University Extension Area Livestock Specialist at the Mountain Research Station in Waynesville, North Carolina. According to the complainant, the livestock specialist was conducting his private real estate business at the research station during the workday on a regular basis. In addition, the complaint said that the livestock specialist directed the Research Station Program Assistant to perform work for his personal business during the workday.

We have completed a special review of this allegation. Our review consisted of:

- ◆ Interviews of relevant employees located within the research station,
- ◆ Review of real estate related documentation,
- ◆ Examination of relevant research station computer equipment and files; and
- ◆ Review of Livestock Educational Fund bank statements.

This report presents the results of our Special Review. The review was conducted pursuant to G.S. 147-64.6 (c) (16) rather than a financial audit. The Office of the State Auditor performs an annual financial audit of North Carolina State University.

The livestock specialist referred to in the allegation manages the Beef Cattle Program at the Mountain Research Station in Waynesville. He and his program assistant are employees of the College of Agriculture and Life Sciences at North Carolina State University.



## **INTRODUCTION (CONCLUDED)**

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The two NCSU employees share office space with employees of the Department of Agriculture at the Mountain Research Station. The goal of the research station is to provide agricultural information to the citizens of the state and to expand the local economy. Research activities include work with field crops, horticultural crops, Christmas trees, tobacco, and livestock, which includes beef cattle, sheep and goats.

The Beef Cattle Program is designed to help area cattle producers with various feeding and management systems. Specific functions of the research station include cattle conditioning, health screening, and bull performance trials and sales. The Beef Cattle Program maintains an 8,000 square foot barn, three upright silos and one trench silo.

## **FINDINGS AND RECOMMENDATIONS**

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### **1. THE LIVESTOCK SPECIALIST STATED THAT HE CONDUCTED HIS PRIVATE REAL ESTATE BUSINESS AT THE RESEARCH STATION DURING REGULAR WORKING HOURS.**

Several employees with the North Carolina Department of Agriculture and the research station program assistant said they witnessed the livestock specialist receiving visitors at the research station during the workday. They said they were able to identify the visitors as real estate professionals because the visitors wore real estate company nametags. The livestock specialist admitted he might have received real estate related calls or visitors, unexpectedly, at the research station from time to time. He said the number of real estate visitors was limited to three or four per year.

During our review, we obtained several real estate related fax documents addressed to the livestock specialist sent to the research station fax machine. We also acquired several pieces of the livestock specialist's real estate company documents, including contact lists and real estate listings with the NCSU Extension Research Station's telephone number as the contact number for realtors and prospective buyers.

The program assistant stated that she witnessed her supervisor regularly engage in real estate activities during the workday. In fact, she stated that as much as one hour of her day and seven hours of the livestock specialist's regular workday were consumed by the real estate activities while on duty at the NCSU Extension Research Station.

## **FINDINGS AND RECOMMENDATIONS (CONTINUED)**

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During our initial interview with the livestock specialist, he denied conducting personal business in the research station or during work hours. However, once we conducted all of our interviews and collected documentation, we met with the livestock specialist again. During subsequent meetings, the livestock specialist confirmed the allegation, stating that he had conducted his real estate business at his extension office and sometimes during his workday. However, he said he only spent an average of one hour a day during working hours on real estate business, in contrast to the seven hours as stated by the program assistant. In addition, he said he had requested his program assistant to perform real estate activities during her workday and that she performed the real estate duties while at work.

Based on the program assistant's estimate of time spent conducting real estate business, these activities cost the State an estimated \$57,960.50 for the 2000 calendar year. This figure is based on the livestock specialist's hourly pay rate times 7 hours a day for 260 days a year added to one hour a day for 260 days at the program assistant's hourly pay rate. Based on the livestock specialist's time estimates, real estate activities cost the State an estimated \$7,857.20. This total is based on the livestock specialist's hourly pay rate times one hour per day for a 260-day year. Due to inconsistencies in the amount of time reported that the two spent on real estate business, we have no means of defining the actual cost to the State.

## **FINDINGS AND RECOMMENDATIONS (CONTINUED)**

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### **RECOMMENDATION**

North Carolina State University Administration should reinforce the concept that any interference in an employee's primary work by secondary employment will not be tolerated.

### **2. THE LIVESTOCK SPECIALIST HAD HIS PROGRAM ASSISTANT PERFORM REAL ESTATE RELATED ACTIVITIES DURING HER REGULAR WORKING HOURS.**

The program assistant said the livestock specialist asked her to type real estate contracts and contract addendum, create and maintain contact mailing lists on her office computer, address and stamp real estate brochures and answer telephone calls and take messages for real estate related business. In addition, the program assistant stated that her supervisor had her make telephone calls regarding real estate business, such as zoning issues. She said her supervisor was aware she performed all of these duties during her regular working hours.

### **RECOMMENDATION**

We recommend that North Carolina State University management advise all extension office supervisors to refrain from asking subordinates to perform any non-extension-related duties during the workday.

### **3. THE LIVESTOCK SPECIALIST DID NOT SUBMIT A SECONDARY EMPLOYMENT FORM TO HIS SUPERVISOR.**

Section 3 of the Office of State Personnel (OSP) Manual specifically explains the need for supervisory approval of all secondary employment. The policy explains the need for

## **FINDINGS AND RECOMMENDATIONS (CONTINUED)**

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supervisory approval and monitoring to ensure that the secondary employment does not have an adverse effect on the employee's primary employment. In addition, the North Carolina State University Staff Employee Handbook states that, "Positions with NC State University are considered primary employment. You must report any outside job to your supervisor. The outside job must not conflict with satisfactory performance of your regular duties. Prior approval is needed for working a second job and is granted in intervals of up to 12 months." According to the livestock specialist's supervisor, the livestock specialist informed him that he had secondary employment in 1996. However, his supervisor said there is no record of the secondary employment on file. The supervisor said that he asked the livestock specialist if he used state property in any way in conducting his business and if the business in any way created a conflict of interest as defined by UNC-General Administration. The supervisor stated that the livestock specialist answered no to both of those questions.

### **RECOMMENDATION**

We recommend the University Administration communicate expectations regarding all employees' secondary employment. University Administration should require all employees to annually submit a secondary employment form that accurately details the time required and hours worked in secondary employment.

## **FINDINGS AND RECOMMENDATIONS (CONTINUED)**

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### **4. THE LIVESTOCK SPECIALIST VIOLATED UNIVERSITY POLICY BY MAINTAINING A CHECKING ACCOUNT NAMED THE LIVESTOCK EDUCATIONAL FUND AT A LOCAL BANK.**

Upon initial questioning, the livestock specialist denied maintaining any local checking accounts in the name of the research station. However, after being questioned about the Livestock Educational Fund, the livestock specialist stated that the fund did exist and was maintained by him at a local bank. He also stated that he and the program assistant were the only individuals aware of the fund. He said the fund was supported by contributions from local companies and was used mainly to pay for meals for participants at cattle conferences.

The livestock specialist stated he was not aware of any requirement to notify his supervisor about the fund or that management of such a fund should be at the department level. The livestock specialist's supervisor said that he had not been aware of the account until the special review. The department head stated that he had assumed that all extension employees would adhere to the policy and notify him about any accounts. On December 5, 2000, the checking account had a balance of \$10,706.17. We examined the cancelled checks written on the account since 1997 and found most of them payable to a local restaurant. The livestock specialist said the payments were for meals for cattle conference attendees, as stated on the memo portion of the checks.

We reviewed NCSU policies and procedures found in the University Accounting Office Procedures Manual and the North Carolina Cooperative Extension Service (NCCES)

## **FINDINGS AND RECOMMENDATIONS (CONTINUED)**

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Administrative Handbook pertaining to financial controls at the county level. Each of the policies requires the approval of the appropriate department head and dean/vice-chancellor to establish a checking account. The Imprest Checking Account Policy located in the University Accounting Office Manual also requires monthly bank reconciliations be prepared for each checking account and forwarded to the Manager of General Accounting in the University Accounting Office. In addition, the Effective Financial Controls at the County Level Policy found in the NCCES Handbook states that for funds maintained at the county level, “There must be periodic reviews of all financial transactions as well as an independent review or audit annually.” Extension service administration did not authorize the Livestock Educational Fund nor was it audited or reviewed at the University level.

### **RECOMMENDATION**

We have recommended in the past and recommend again that extension employees adhere to all applicable University and extension service policies requiring authorization and annual examination of accounts not maintained at the department level. In addition, we recommend the balance of the checking account maintained by the livestock specialist is transferred to the NCSU Cashier’s Office for deposit in a University maintained account.

## **FINDINGS AND RECOMMENDATIONS (CONTINUED)**

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### **5. THE LIVESTOCK SPECIALIST MAY HAVE VIOLATED NORTH CAROLINA GENERAL STATUTE 147-64.7A BY INITIALLY DENYING INVOLVEMENT IN THE REAL ESTATE BUSINESS AND HAVING HIS ASSISTANT DELETE RELEVANT COMPUTER RECORDS.**

As stated in prior findings, the livestock specialist did not admit to conducting real estate activities during the workday until provided with documentation gathered during the review.

The livestock specialist confirmed that upon our arrival in Waynesville, he called the program assistant at home after working hours and asked her to come into the office to remove real estate documents and delete real estate files from the office computers.

According to the program assistant, the livestock specialist called her at 8:30 PM on January 10, 2001 and told her they needed to meet that night to clean all real estate material out of the research station. Upon meeting him at the research station at about 9:15 PM, the program assistant said the livestock specialist told her to transfer the real estate mailing lists from her computer to a diskette and then delete the files from her computer. Two days later, we examined the files on the livestock specialist's and program assistant's computers and found no evidence of real estate activities. However, a more thorough review found the real estate files that had been deleted.

The livestock specialist then told us he had told the program assistant to back up and delete the real estate files two nights before. We asked the livestock specialist for the diskettes containing the backed-up files. He left the building and returned one hour later with a diskette containing the deleted real estate files.



## **FINDINGS AND RECOMMENDATIONS (CONCLUDED)**

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North Carolina General Statute § 147-64.7A provides that “Any person who shall willfully make or cause to be made to the State Auditor, or his designated representatives any false, misleading, or unfounded report for the purpose of interfering with the performance of any audit, special review, or investigation, or to hinder or obstruct the State Auditor or the State Auditor’s designated representatives in the performance of their duties, shall be guilty of a Class 2 misdemeanor.”

### **RECOMMENDATION**

In lieu of a recommendation, we have referred this information to the Attorney General’s Office based on the nature of this finding. In addition, we have referred this information to the District Attorney’s Office for the 30<sup>th</sup> Judicial District.

## *Statement of Questioned Costs*

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The following schedule represents a quantification of the items examined during our special review.

We cannot completely quantify the tangible detriment to the taxpayers resulting from the findings of our review. We are simply noting these areas where the system of internal controls were either circumvented or should be enhanced, or where, in our judgment, questionable activities or practices occurred.

- |   |                     |
|---|---------------------|
| 1. Estimated cost questioned due to the fact the two employees conducted real estate business during regular work hours. (Note 1) | <u>\$ 57,960.50</u> |
|---|---------------------|

Note 1: The only method we have for quantifying the questioned cost is the testimony of the livestock specialist and the program assistant. The testimony of both is their personal estimates of time spent for one year. We do not know the exact duration as well as the intensity of these activities, so we are including in the Statement of Questioned Costs the program assistant's estimate of time spent by each employee at their pay rate for one year.

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**NC STATE UNIVERSITY**

919.515.2191 (phone)  
919.831.3545 (fax)

April 18, 2001

*Response from the Chancellor of  
North Carolina State University*


Mr. Ralph Campbell, Jr.  
State Auditor  
State of North Carolina  
Office of the State Auditor  
2 South Salisbury Street  
Raleigh, North Carolina 27699-0601

Dear Mr. Campbell:

Thank you for your work in connection with the Special Review of the North Carolina State University Mountain Research Station. We concur with your findings and have initiated corrective actions. Enclosed please find our response to the issues identified in your report dated March 2001.

Please contact me if you have any questions. We appreciate your assistance.

Sincerely,



Marye Anne Fox  
Chancellor

cc: Dr. Charles G. Moreland, Interim Provost and Vice Chancellor for Research and  
Graduate Studies  
Mr. George Worsley, Vice Chancellor for Finance and Business  
Ms. Mary Elizabeth Kurz, Vice Chancellor and General Counsel  
Dr. James L. Oblinger, Dean, College of Agriculture and Life Sciences  
Ms. Charlene M. Hayes, Associate Vice Chancellor for Human Resources  
Ms. Ericka F. Kranitz, Director of Internal Audit

**STATE AUDITOR'S RESPONSE**  
**NC STATE UNIVERSITY MOUNTAIN RESEARCH STATION**  
**March 2001**

**1. THE LIVESTOCK SPECIALIST STATED THAT HE CONDUCTED HIS PRIVATE REAL ESTATE BUSINESS AT THE RESEARCH STATION DURING REGULAR WORKING HOURS.**

**North Carolina State University should reinforce the concept that any interference in any employee's primary work by secondary employment will not be tolerated.**

The Department Head of Animal Science, the Supervisor (Supervisor) of the Livestock Specialist (Specialist) met with the Specialist on Wednesday, April 11, 2001 to discuss separation from employment. A letter was provided to the Specialist, by the Supervisor, stating that conducting his private real estate business during working hours constituted misconduct, a misuse of University resources and a violation of University policy. The Supervisor received a letter on March 29, 2001 from the Specialist accepting the offer of Discontinued Service Retirement effective May 1, 2001. In addition, the Specialist was required to take unused vacation leave from Wednesday, April 11, 2001 through April 30, 2001.

The Specialist has been asked to repay the amount of \$11,032.84 for time spent by him and the Program Assistant during his working hours on his private real estate business. This is based upon one hour per day for the last year for both the Specialist and the Program Assistant. This amount is due by certified check no later than noon on Monday, April 30, 2001. If the amount is not received by the deadline, the University will refer this matter to the Attorney General for collection.

The State Audit report noted that \$57,960.50 would be required to fully repay the State for misallocated time. This figure is based on seven hours per day of the Specialist's time and one hour per day of the Program Assistant's time for a year. The Supervisor concluded that one hour per day of the Specialist's time and one hour per day of the Program Assistant's time was a better description of the inappropriate workload, given the extent of work performed based on the Specialist's recent performance evaluation. The Supervisor discussed the inappropriate use of State resources with the Program Assistant.

The University will re-communicate the policies governing external employment to all employees, both Subject to the State Personnel Act (SPA) and Exempt from the State Personnel Act (EPA). (Refer to issue 3 below)

## **2. THE LIVESTOCK SPECIALIST HAD HIS PROGRAM ASSISTANT PERFORM REAL ESTATE RELATED ACTIVITIES DURING HER REGULAR WORKING HOURS.**

**We recommend that North Carolina State University Management advise all extension office supervisors to refrain from asking subordinates to perform any non-extension-related duties during the workday.**

The University has and will continue to re-communicate the SPA Personnel Policies regarding Leave and Fair Labor Standards Act to remind all employees that supervisors may not ask subordinates to perform any non-related work during or after the workday. (NC State University Policies and Procedures, Policy #701 and #616, respectively.) The Dean of the College of Agriculture and Life Science will emphasize to all employees of the College that supervisors may not request any employee under their supervision to perform non-business functions at any time during or after business hours.

We will continue to remind all University personnel that the State Auditor's hotline and the Internal Audit department are available to report any misuse of state funds and property. The hotline number is on the Internal Audit home page.

## **3. THE LIVESTOCK SPECIALIST DID NOT SUBMIT A SECONDARY EMPLOYMENT FORM TO HIS SUPERVISOR.**

**We recommend the University Administration communicate expectations regarding all employees' secondary employment. University Administration should require all employees to annually submit a secondary employment form that accurately details the time required and hours worked in secondary employment.**

The Associate Vice-Chancellor of Human Resources will re-communicate the requirements for reporting of secondary employment to all SPA employees. Per NC State University Policies and Procedures, Policy #603, for SPA employees, "The University is considered the primary employer for its employees who are subject to the State Personnel Act. Any work that produces income is considered secondary employment. An employee must obtain approval from a supervisor prior to engaging in secondary employment. An approval request may be valid for up to one year and renewal is required."

The Vice-Chancellor for Research and Graduate Studies will re-communicate the requirements for external employment to all faculty or professional staff (EPA) employees. The "External Professional Activities for Pay (Consulting)" policy requires a "Notice of Intent to Engage in External Professional Activity for Pay" to be filed with the head of the department in which the individual is employed not less than 10 calendar days before the date the activity is to occur. Per the policy, "External professional activities for pay are based on the professional knowledge,

experience and abilities of the faculty or other professional staff. Activities for pay not involving such professional knowledge, experience and abilities are not subject to the advance disclosure and approval requirements of this policy, although they are subject to the basic requirements that outside activities of any type not result in neglect of primary University duties, conflicts of interest, inappropriate use of the University name or claims of University responsibility for the activity.”

#### **4. THE LIVESTOCK SPECIALIST VIOLATED UNIVERSITY POLICY BY MAINTAINING A CHECKING ACCOUNT NAMED THE LIVESTOCK EDUCATIONAL FUND AT A LOCAL BANK.**

**We have recommended in the past and recommend again that extension employees adhere to all applicable University and extension service policies requiring authorization and annual examination of accounts not maintained at the department level. In addition, we recommend the balance of the checking account maintained by the livestock specialist is transferred to the NCSU Cashier’s Office for deposit in a University maintained account.**

The Dean of the College of Agriculture and Life Science will emphasize the University requirements related to Imprest Checking and Trust Fund accounts to all College employees. (Administrative Procedures Manual, Volume I, Section A, Section 6.2 Imprest Checking Accounts and Section 9, Trust Funds.) The funds from the checking account have been received and deposited by the College into the Extension Livestock Education Fund. The amount deposited was \$12,533.99. These funds will be managed by the Department of Animal Science in accordance with the University policy for trust funds.

#### **5. THE LIVESTOCK SPECIALIST MAY HAVE VIOLATED NORTH CAROLINA GENERAL STATUTE 147-64.7A BY INITIALLY DENYING INVOLVEMENT IN THE REAL ESTATE BUSINESS AND HAVING HIS ASSISTANT DELETE RELEVANT COMPUTER RECORDS.**

**In Lieu of a recommendation, we have referred this information to the Attorney General’s Office based on the nature of this finding.**

No further action is required at this time on behalf of the University.

## **DISTRIBUTION OF AUDIT REPORT**

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In accordance with G.S. §147-64.5 and G.S. §147-64.6(c)(14), copies of this report have been distributed to the public officials listed below. Additional copies are provided to other legislators, state officials, the press, and the general public upon request.

### **EXECUTIVE BRANCH**

The Honorable Michael F. Easley  
The Honorable Beverly M. Perdue  
The Honorable Richard H. Moore  
The Honorable Roy A. Cooper, III  
Mr. David T. McCoy  
Mr. Edward Renfrow  
Dr. Marye Anne Fox  
Ms. Peaches Gunter Simpkins

Governor of North Carolina  
Lieutenant Governor of North Carolina  
State Treasurer  
Attorney General  
State Budget Officer  
State Controller  
Chancellor, North Carolina State University  
Chairman, North Carolina State University  
Board of Trustees

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Representative Douglas Y. Yongue

## **DISTRIBUTION OF AUDIT REPORT (CONCLUDED)**

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### **Other Legislative Officials**

Representative Phillip A. Baddour, Jr.  
Senator Anthony E. Rand  
Senator Patrick J. Ballantine  
Representative N. Leo Daughtry  
Representative Joe Hackney  
Mr. James D. Johnson

Majority Leader of the N.C. House of Representatives  
Majority Leader of the N.C. Senate  
Minority Leader of the N.C. Senate  
Minority Leader of the N.C. House of Representatives  
N. C. House Speaker Pro-Tem  
Director, Fiscal Research Division

### **Other Officials**

Mr. Charles W. Hipps

District Attorney for the 30<sup>th</sup> Judicial District

April 25, 2001

## ORDERING INFORMATION

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Copies of this report may be obtained by contacting the:

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State of North Carolina  
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Raleigh, North Carolina 27699-0601

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<http://www.osa.state.nc.us>.

As required for disclosure by G. S. §143-170.1, 250 copies of this public document were printed at a cost of \$167.50, or .67¢ per copy.