

Thursday, September 18, 2003

MSC

Continued from page 1A

account reports

questionable cash counting procedures

"The controls were clearly insufficient," Kibler said.

The MSC has assigned a task force to study student organization finances since last year's loss.

Catherine A. Smock, head auditor of the A&M Internal System, said there was no evidence that pointed to a particular person's involvement in the loss.

"Poor records make it difficult to prove anything beyond a reasonable doubt," she said. "This was a system with no internal controls. It's something you would not see in general in an A&M department."

Auditor Robin Woods said she and fellow auditor Robert W. Smith found no evidence that a crime had occurred.

Woods said her respective phone calls to Brazos County District Attorney Bill Turner and University Police Department Lt. James Lindholm in June were recaps of the audit report.

"We could not determine that a crime had occurred," she said. "It's not a criminal issue that there weren't good records."

However, Woods said she was unable to address the boundaries of legality surrounding financial mismanagement.

"That would be a question for the DA's office or UPD," she said.

Smock said when the phone calls were placed, the auditors were pretty sure the law enforcement agencies would not take the case.

"We wanted to have them concur with what we were thinking," she said.

Turner's office released this statement Wednesday: "We have reviewed the auditor's report and at this point agree that there was insufficient record keeping to track the loss to any source. Absent a police report that includes witness statements we are unable to decide if criminal activity is involved."

Other student organizations have also had financial problems.

When the financial records of one student council turned up short earlier this year, administrators discovered that an officer in the student organization was falsifying signatures and taking the money, Kibler said.

"At that point, it becomes a criminal act, and we turn it over to UPD," he said.

Between April 16 and April 21 of this year, someone took \$800 of about \$1,300 from a briefcase in the office of the Singing Cadets, located in the MSC, said UPD Maj. Josephine Hoelscher.

"The room was not locked. Who took it, we don't know. Anyone could have broken in," she said.

At this point, there is nothing more that can be done to finally determine where the \$48,000 to \$61,000 of missing Maroon Out funds went, Kibler said.

"You can never go back and prove something that is past history," he said.

Smith agreed that in these cases, there's not a lot that can be done once the paper trail is lost.

"In a lot of white-collar crimes, people are never prosecuted," she said.

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