



State of Louisiana

**OFFICE OF  
STATE INSPECTOR GENERAL**

**DENTAL BOARD EXTRAVAGANCE**

**Report by**

**Inspector General Bill Lynch**

**Prepared for**

**Governor M. J. "Mike" Foster, Jr.**

**August 27, 2003**

**File No. 1-03-0049**

**This public document was published at a total cost of \$384.00. 320 copies of this public document were published in this first printing at a cost of \$384.00. The total cost of all printings of this document, including reprints is \$384.00. This document was published by the Office of State Inspector General, 224 Florida Street, Baton Rouge, Louisiana, to report its findings under authority of La. R.S. 39.7 AND 39:8.**

**This report is available on the Office of State Inspector General Web Site at [www.state.la.us/oig/inspector.htm](http://www.state.la.us/oig/inspector.htm).**



State of Louisiana

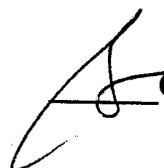
**OFFICE OF  
STATE INSPECTOR GENERAL**

**Dental Board Extravagance**

**Report by**

 **Inspector General Bill Lynch**

**Approved by**

 **Governor M.J. "Mike" Foster, Jr.**

**August 15, 2003**

**File No. 1-03-0049**

# Dental Board Extravagance

Members of the Louisiana State Board of Dentistry have consistently received reimbursement for meals that were extravagant, often claiming reimbursement for meals ranging from \$60 to \$200 per plate. The highest reimbursement received by a board member was \$212 for a single meal.

The Dentistry Board president and executive director failed to insure that travel reimbursements to its board members were reasonable as required by state law. They also failed to review travel reimbursement requests to insure the requests comply with its travel policy.

The Dentistry Board reimbursed board member Dr. Vance Wascom \$505.28 for meal expenses that were incurred within his official domicile in violation of the board's travel policy. The board also improperly reimbursed board member Dr. Charles McCabe \$711.65 for unreasonable meal expenses. The meal expenses were unreasonable because the expenses were incurred within close proximity of Dr. McCabe's official domicile.

Board members were reimbursed for alcoholic beverages included in meal reimbursements in violation of the board's travel policy.

Nine Dentistry Board members received reimbursement for extravagant tip expenses for baggage handling.

Our examination revealed other violations of the board's travel regulations including incomplete travel expense account forms, improper payment of airfares, failure to submit travel expense account forms for travel reimbursement, failure to provide receipts supporting meal and lodging expenses, and use of credit card statements to support reimbursement claims.

The Dentistry Board improperly expended state funds for the purchase of coffee and coffee supplies for the office, and flower arrangements.

## Background

---

The Louisiana State Board of Dentistry is a state regulatory agency that operates under the Louisiana Department of Health and Hospitals. The board oversees the licensing and

regulation of dentists and dental hygienists in the state of Louisiana. The board, appointed by the governor, is comprised of 13 dentists and one hygienist.

The board members are as follows:

Dr. G. Jerome Alesi of Lafayette	Dr. Aubrey A. Baudean of Marrero
Dr. Dennis E. Donald of Lake Charles	Dr. White S. Graves, III of Monroe
Dr. John K. Legleu of Baton Rouge	Dr. Charley M. Lester of Shreveport
Dr. Ronald B. Marks of Alexandria	Dr. Charles T. McCabe, Jr. of Gretna
Dr. Conrad P. McVea of Franklinton	Dr. Michael J. Montalbano of Baton Rouge
Dr. Vance L. Wascom of New Orleans	Dr. C. Leonard Wise of Morgan City
Christine Guillaume, Registered Dental Hygienist, of Baton Rouge	

There is currently one vacant position on the board. Dr. Gary Chumley of Shreveport vacated this position in May 2002 and the position has yet to be filled.

Dr. John K. Legleu is the president and C. Barry Ogden is the executive director of the board.

The Dentistry Board has developed an official travel policy, which incorporates the state's travel guidelines.

Board member travel reimbursements from January through October 2002 have been reviewed.

## Extravagant Meals

---

Dentistry Board members have consistently received reimbursement for costs of meals that were extravagant. The board's travel policy states that actual reasonable travel expenses "shall not be extravagant."

The board members are authorized by state statute to receive reimbursement for reasonable actual travel expenses. Louisiana Revised Statute 37:755 Compensation of members (Dentistry Board) states: "...each board member shall receive...actual reimbursement for reasonable travel expenses for each day actually engaged in the performance of his official duties."

In addition to travel reimbursements the board members receive a \$150 per diem.

The following table illustrates 105 individual dinner meal reimbursements received by board members with a cost of \$60 and above:

<b>Number of Meals</b>	<b>Cost Ranges</b>
19	\$60 to \$69
20	\$70 to \$79
19	\$80 to \$89
24	\$90 to \$99
14	\$100 to \$119
4	\$120 to \$149
5	\$150 and above

The five dinner meals in excess of \$150 each, shown in the chart above, were reimbursed to Dr. Ronald Marks. The five meals are as follows:

<b>Date of Meal</b>	<b>Type of Meal</b>	<b>Cost of Meal</b>
March 21, 2002	Dinner	\$152.22
May 22, 2002	Dinner	\$151.02
May 23, 2002	Dinner	\$152.15
Aug. 15, 2002	Dinner	\$153.35
Aug. 23, 2002	Dinner	\$212.82
<b>Total</b>		<b>\$821.56</b>

Shown below to further illustrate extravagant meal reimbursements claimed by the board members is a summarized review of a May 2002 exam/board meeting attended by the board members. The board members participated in a Louisiana State University School of Dentistry exam and subsequent Dentistry Board meeting in New Orleans, which lasted from May 21 to May 24, 2002. Board members for this trip received the following dinner meal reimbursements, which we consider unreasonable:

Dr. Jerome Alesi received reimbursement for two meals costing \$93 and \$105.36.

Dr. Gary Chumley received reimbursement for two meals costing \$78 and \$89.39.

Dr. Dennis Donald received reimbursement for two meals costing \$92.48 and \$91.15.

Dr. White Graves received reimbursement for four meals costing \$72.87, \$65.25, \$66.12, and \$69.68.

Dr. John Legleu received reimbursement for two meals costing \$93 and \$105.39.

Dr. Charley Lester received reimbursement for three meals costing \$90, \$106.74, and \$85.

Dr. Ronald Marks received reimbursement for four meals costing \$63.50, \$151.02, \$66.13, and \$152.15.

Dr. Charles McCabe received reimbursement for two meals costing \$93 and \$105.35.

Dr. Conrad McVea received reimbursement for two meals costing \$76 and \$87.

Dr. Michael Montalbano received reimbursement for two meals costing \$93 and \$105.39.

Dr. Vance Wascom received reimbursement for one meal costing \$87.

Dr. Charles Wise received reimbursement for three meals costing \$93, \$105.39, and \$79.

In contrast, the state's travel policy allows state employees to receive a maximum reimbursement of \$37 (for a high cost area) for breakfast, lunch, and dinner combined.

The board president and executive director failed to review travel reimbursements to insure that meal expenses are reasonable and not extravagant as stated in its travel policy. In addition, the executive director said he had counseled the board members about the high dollar amount of some meal expenses. Despite Mr. Ogden's concerns the board did not define or set guidelines for reasonable meal reimbursements.

Eleven board members were interviewed. There is a general consensus among the board members that some of the meals reimbursed were unreasonable. However, most board members tried to justify the extravagant meals. Most believe they deserve the meals because they feel the amount of work they do for the board is not equal to the pay received from the board.

Also, the board members attempted to justify the unreasonable meal costs by claiming they must close their dental practices whenever they attend board functions, which causes

them to lose money. They insisted their per diem rate received from the Dentistry Board does not cover these lost revenues.

The board members serve on the Dentistry Board voluntarily.

## Improper Reimbursement of Meals

The Dentistry Board improperly reimbursed Drs. Vance Wascom \$505.28 and Charles McCabe \$711.65 for meals. The meals were claimed as travel expenses in conjunction with board business, which occurred in the City of New Orleans.

The board's travel policy states, "Travelers are eligible to receive reimbursement for travel only when away from 'official domicile'...."

Dr. Wascom's official domicile is the City of New Orleans. He violated the board's travel policy because the meals he claimed in New Orleans were within his official domicile.

Dr. McCabe's official domicile is the City of Gretna. The meals Dr. McCabe claimed as travel expenses in New Orleans are unreasonable because of the close proximity of Gretna to New Orleans.

## Purchase of Alcohol With Meals

Some Dentistry Board members were improperly reimbursed for alcoholic beverages, which were included in their reimbursed meal expenses from the board. The board's policy prohibits the reimbursement of alcoholic beverages. The costs of the alcoholic beverages could not be determined because the board members did not submit itemized meal receipts with their travel reimbursement requests.

Some of the board members admitted to charging alcoholic beverages with their meals. The board members said they were aware it was against the rules to do so. They said they try to separate the alcohol expenses from their meal expenses, but is sometimes

difficult because either the restaurants do not itemize the meal and alcohol expenses or there is a group check that must be divided among the board members.

## Extravagant Tips

---

Nine Dentistry Board members received a total of \$1,013 for baggage handling tips above allowed amounts in the board's travel policy. The board president and executive director failed to adequately review and limit tip reimbursements to amounts allowed in the travel policy.

The board's travel policy does not allow board members to receive actual reimbursement for tip expenses for baggage handling. The policy allows a maximum tip amount of \$6 for arrival and departure for hotel baggage handling and a maximum tip amount of \$6 for airport baggage handling for outbound and inbound travel, if applicable.

An analysis of 120 tip reimbursements for the period of review revealed the extravagant tip expenses, which are exhibited in the table below:

<b>Board Member</b>	<b>Actual Tip Reimb.</b>	<b>Maximum Allowed By Travel Policy</b>	<b>Amount Over Charged</b>
Dr. Jerome Alesi	\$192	\$66	\$126
Dr. Gary Chumley	\$100	\$18	\$82
Dr. Dennis Donald	\$52	\$34	\$18
Dr. White Graves	\$210	\$48	\$162
Dr. John Legleu	\$114	\$30	\$84
Dr. Charley Lester	\$93	\$42	\$51
Dr. Conrad McVea	\$335	\$60	\$275
Dr. Michael Montalbano	\$105	\$36	\$69
Dr. Charles Wise	\$170	\$24	\$146
		<b>Total</b>	\$1,013

## Other Travel Violations

---

The board president and executive director failed to review travel reimbursement requests to insure the requests comply with the board's travel policy. Board members have submitted incomplete travel expense forms, failed to submit travel expense forms, and submitted travel reimbursement requests without a receipt and/or a valid receipt to support expenses. The board improperly paid for board member airfares.

### Incomplete Travel Expense Account Forms

Dentistry Board members have consistently submitted incomplete travel account forms in violation of the board's travel policy.

The board's travel policy states, "...claims for reimbursement shall be submitted on state Form BA-12." It further states, "In all cases, the date and hour of departure from and return to domicile must be shown." The Dentistry Board uses form BA-12, otherwise known as the Travel Expense Account form, to account for travel by its employees and board members.

We found that most of the travel expense account forms examined were incomplete with regards to departure and arrival times, as well as, odometer readings from the board member's personal vehicles. Time and odometer entries are necessary because they determine reimbursement amounts allowed for meals and mileage.

### Improper Airfare Payments

Three instances were found where the board paid two board members' credit card company directly for airfare expenses. In these same instances the two board members did not submit a travel expense account form and did not support the travel expenses with a valid receipt as required by the board's travel policy.

Drs. White Graves and Conrad McVea have a State of Louisiana American Express Corporate Card. Dr. Graves had two separate charges of \$301 and \$363 on his corporate card for airfare. Dr. McVea had one charge of \$271 for airfare on his corporate card. The board cut a check directly to the two board members' American Express accounts for these travel expenses in violation of its travel policy.

The board's policy states that the American Express Corporate Card is the liability of the employee and not the state. Drs. Graves and McVea should have paid their respective

American Express bills, and sought reimbursement from the board for the airfare expenses.

In addition, the two board members did not submit a form BA-12 with the proper receipts in order to receive reimbursement for these airfare expenses in violation of the board's travel policy. The two board members only submitted their corporate card statements showing the airfare charges. The board's travel policy requires the submission of a state form BA-12 and airfare receipts to receive reimbursement for travel expenses.

### Failure to Provide Receipts or Valid Receipts

Board members were reimbursed for meal and lodging expenses without providing the required receipts. Also, board members improperly submitted credit card statements instead of actual receipts for travel expenses. The board's travel policy requires the presentation of receipts for actual expenses related to meals and lodging.

Twenty items were noted where no receipts were provided to support meal or lodging expenses. For the time period of our review the Dentistry Board reimbursed board members a total of \$1,198.35 for expenses that were not supported by receipts.

Board members were reimbursed for travel expenses supported only by credit card statements and not by bona fide receipts in violation of the board's travel policy. There were four items totaling \$1,143 where board members submitted credit card statements instead of receipts for meal and lodging reimbursements.

The board's travel policy states travel expense reimbursements "must be accompanied by a receipt supporting said request."

## Improper Expenditures

---

The Dentistry Board expended state funds for the purchase of coffee and coffee supplies, and flower arrangements in violation of the Louisiana State Constitution. Barry Odgen, director of the Dentistry Board, by way of his State of Louisiana American Express Corporate Card, purchased the items. Mr. Odgen submitted his American Express statements to the Dentistry Board's accounting clerk for reimbursement. The accounting clerk paid Mr. Odgen's credit card bill directly with a board check.

The corporate card liability is the responsibility of the state employee and not the state.

Purchases of Coffee and Coffee Supplies

From March through October 2002 Mr. Ogden purchased coffee and coffee supplies (i.e., coffee creamer, sugar, and coffee filters) totaling \$209.59 with his American Express Card. The coffee is available and consumed by Dentistry Board employees. The board cut a check directly to Mr. Ogden's American Express bills for these expenses.

The purchase of coffee with public funds for the every day consumption by state employees is a prohibited donation of state resources, which is a violation of Article 7 Section 14 of the Louisiana Constitution.

Purchases of Flowers

Mr. Ogden charged \$377.22 for flower arrangements on his American Express Card. Floral arrangements were purchased as memorials and get-well gifts for various people, which included relatives of Dentistry Board employees and board members. The board cut a check directly to Mr. Ogden's American Express bills for these expenses.

The Office of Attorney General Opinion No. 92-314 opined that the purchase of flowers as gifts without a public purpose by a public organization is a prohibited donation in violation of the Louisiana Constitution.

*Conclusions:*

1. Members of the Louisiana State Board of Dentistry received reimbursement for meals that were extravagant in violation of the board's travel policy.
2. Dr. Vance Wascom was reimbursed for meal expenses, which were incurred within his official domicile in violation of the board's travel policy.
3. Dr. Charles McCabe was reimbursed for meal expenses for board functions in New Orleans, which were unreasonable because of the close proximity of his official domicile to New Orleans.
4. Members were reimbursed for alcoholic beverages included with their meal reimbursements in violation of the board's travel policy.
5. Members were reimbursed for extravagant tip expenses in violation of the board's travel policy.

6. Members violated the board's travel policy with regards to incomplete travel expense account forms, failure to submit travel reimbursement request forms, failure to provide receipts to support expenses, and use of credit card statements in lieu of actual bona fide receipts.
7. The board paid corporate card bills for board members' travel expenses in violation of its travel policy.
8. The president and executive director did not exercise proper oversight of travel expenses to insure compliance with the board's travel policy.
9. Mr. Ogden expended board funds for the purchase of coffee and coffee supplies, and flowers in violation of the Louisiana Constitution.

*Recommendations:*

---

1. Members should resubmit their travel reimbursement requests, which include reasonable amounts for meal expenses. The members ought to reimburse the board for totals above the reasonable amounts.
2. Dr. Wascom should reimburse \$505.28 to the board for meal expenses incurred within his official domicile.
3. Dr. McCabe should reimburse \$711.65 to the board for meal expense reimbursements that are unreasonable.
4. The board should discontinue reimbursement for alcoholic beverages to its members.
5. Members should reimburse the Dentistry Board \$1,013 for tip expenses that exceed the allowed amounts in the board's travel policy.
6. The Dentistry Board should implement a process of reviewing travel expenses to insure that actual reimbursements are reasonable and that all provisions of the travel policy are adhered with prior to reimbursing board members. The board members should submit bona fide itemized receipts before reimbursement.
7. The board should discontinue the practice of paying board members' corporate card bills.

8. Mr. Ogden should discontinue the practice of purchasing coffee, and flowers with board funds.
9. Mr. Ogden should reimburse the board \$209.59 for coffee and coffee supplies and \$377.22 for flowers that were improperly paid for by the board.

*Management Response:*

---

See Attached.

BL/FR/rp

AUBREY A. BAUDEAN, JR., D.D.S.  
DENNIS E. DONALD, D.D.S.  
WHITE S. GRAVES, III, D.D.S.  
CHRISTINE M. GUILLAUME, R.D.H.  
JOHN K. LEGLEU, D.D.S.  
CHARLEY M. LESTER, D.D.S.  
RONALD B. MARKS, D.D.S.



LOUISIANA STATE BOARD OF DENTISTRY  
ONE CANAL PLACE, 365 CANAL STREET, SUITE 2680  
NEW ORLEANS, LOUISIANA 70130  
TELEPHONE: (504) 568-8574  
TOLL FREE: (877) 467-4488  
FAX: (504) 568-8598  
www.lsbdb.org

CHARLES T. McCABE, JR., D.M.D.  
CONRAD P. McVEA, JR., D.D.S.  
MICHAEL J. MONTALBANO, D.D.S.  
JAMES A. PEARCE, D.D.S.  
VANCE L. WASCOM, D.D.S.  
C. LEONARD WISE, D.D.S.  
C. BARRY OGDEN  
EXECUTIVE DIRECTOR

August 14, 2003

Bill Lynch  
State Inspector General  
Office of the State Inspector General  
P.O. Box 94095  
State Capitol Annex  
Baton Rouge LA 70804-9095

*Re: Your File No. 1-03-0049*

Dear Mr. Lynch:

The following represents the response of the Louisiana State Board of Dentistry to the draft report rendered by your office on August 5, 2003. Before addressing each conclusion and recommendation let me provide a brief historical context to this entire matter.

The board has been audited by the legislative auditor biennially for many years. The audits have always had no material findings of fact of any substance. Additionally, as a result of several complaints lodged against the board by unnamed individuals, the board has been audited by the legislative auditor twice and your office twice within the past eighteen months. Each of those audits revealed nothing of substance. We basically were of the perhaps incorrect assumption that each of your offices had by their lack of findings implied that we were doing nothing out of the ordinary or incorrectly.

I and the board as a whole apologize for any inconsistencies which may have occurred regarding our reimbursements regarding state as well as board travel policy. I accept full responsibility for having been lax in reviewing the reimbursement requests of our board members. I can assure you, that no reimbursement request was fraudulent in any way. Each member of our board works very hard for the board to effect its mission which is the protection of the health, safety, and welfare of the citizens of Louisiana by regulating the profession of dentistry and dental hygiene. Each of our board members serve on disciplinary oversight

committees wherein they review each and every complaint which comes to the board. These reviews take up a great deal of private time which is not reimbursed by the board. I trust you can see what I am implying. Our board members serve voluntarily, and are dedicated to the jobs they perform most admirably. Some do not even charge the board for expenses such as fax lines and telephone calls.

Let me now address each conclusion reached in your report.

1. "Members of the Louisiana State Board of Dentistry received reimbursement for meals that were extravagant in violation of the board's travel policy."

We will admit that a few members received a few expensive meals. However, this is not universal, and the use of "extravagant" paints this in a light with which we disagree. "Exceeding state guidelines" is a more reasonable description.

2. "Dr. Vance Wascom was reimbursed for meal expenses, which were incurred within his official domicile in violation of the board's travel policy."

Dr. Wascom has agreed to reimburse the board for these meal expenses for which he incorrectly sought reimbursement. I take responsibility for not having educated Dr. Wascom on this matter.

3. "Dr. Charles McCabe was reimbursed for meal expenses for board functions in New Orleans, which were unreasonable because of the close proximity of his official domicile to New Orleans."

Dr. McCabe agrees to reimburse the board for these meal expenses for which he incorrectly sought reimbursement. Again, I take responsibility for not having educated Dr. McCabe on this matter.

4. "Members were reimbursed for alcoholic beverages included with their meal reimbursements in violation of the board's travel policy."

The board agrees that on occasion some alcoholic beverages were paid for. However, many times when board members are eating in a group, it is difficult to separate those charges. Furthermore, I do not believe that this is a large amount of money. Nevertheless, each board member who has received reimbursement for alcoholic beverages agrees to repay the board for same.

5. "Members were reimbursed for extravagant tip expenses in violation of the board's travel policy."

In fact, the board has no travel policy regarding tips. As such, the state of Louisiana travel guidelines do indeed control, and I and the board members were ignorant as to the limitation of \$6.00 for arrival and departure of hotel baggage. The board members have explained to me that they do indeed tip \$1.00 per bag. However, there are several stages at

arriving at a hotel. First, the doorman takes your bags and brings them inside. He is usually tipped \$1.00 per bag for each bag. Secondly, a different bellman brings your bags to the room. Again, another tip is incurred. Cab drivers or parking attendants are another step. Nevertheless, board members have agreed to only charge \$6.00 per entry and exit of hotels. They will pay the additional costs themselves.

6. "Members violated the board's travel policy with regards to incomplete travel expense account forms, failure to submit travel reimbursement request forms, failure to provide receipts to support expenses, and use of credit card statements in lieu of actual bona fide receipts."

Again, this has only occurred on a few occasions where members have legitimately lost or misplaced receipts. Further, often when members are eating in a group, each will contribute their credit cards which will be divided up equally among them. Oftentimes this is the only receipt they have. Nevertheless, we will develop guidelines to insure that each future meal reimbursement is substantiated with a receipt.

7. "The board paid corporate card bills for board members' travel expenses in violation of its travel policy."

Again, this is simply a matter of being lax in enforcing the policy. In fact, no monies were spent unnecessarily. The board members simply submitted their cards for reimbursement by us rather than them paying it, and then being reimbursed by the board. It is a wash. Nevertheless, we will take the extra steps to ensure that this process is followed accordingly.

8. "The president and executive director did not exercise proper oversight of travel expenses to insure compliance with the board's travel policy."

I, C. Barry Ogden, Executive Director, take full responsibility for not insuring full compliance with the board's travel policy. The position of president of the board alternates on a yearly basis, and each president depends on my staff to perform these functions.

9. "Mr. Ogden expended board funds for the purchase of coffee and coffee supplies, and flowers in violation of the Louisiana Constitution."

I must plead ignorance. I had no idea that providing coffee for our office staff was in violation of the Constitution. Additionally, we have indeed sent flowers to board members and employees who suffered deaths or grave illnesses in their families. Again, because of the fact that our funds are self-generated, we had no idea that this impacted the state Constitution. We will refrain from this in the future, but please remember we do receive guests on a regular basis, and we do need coffee for meetings, hearings, etc.

Now let me address the recommendations:

1. "Members should resubmit their travel reimbursement requests, which include reasonable amounts for meal expenses. The members ought to reimburse the board for totals above the reasonable amount."

All of our board members have agreed to reimburse the board for whatever amounts are deemed to be unreasonable. Again, we ask that you use the word "reasonable" and not "extravagant" which we feel more adequately describes the overall situation.

2. "Dr. Wascom should reimburse \$505.28 to the board for meal expenses incurred within his official domicile."

Dr. Wascom has agreed to reimburse the \$505.28 for which he was reimbursed incorrectly. Dr. Wascom was of the opinion that these meals were incurred while on board business, and thought that they were worthy of reimbursement.

3. "Dr. McCabe should reimburse \$711.65 to the board for meal expense reimbursements that are unreasonable."

Dr. McCabe has agreed to reimburse the \$711.65 for which he was reimbursed incorrectly. Dr. McCabe was of the opinion that these meals were incurred while on board business, and thought that they were worthy of reimbursement.

4. "The board should discontinue reimbursement for alcoholic beverages to its members."

We agree. There will be no further reimbursement for alcoholic beverages.

5. "Members should reimburse the dentistry board \$1,013.00 for tip expenses that exceeded the allowed amounts in the board's travel policy."

Each member listed in your report will reimburse the board the appropriate sums. In the future, board members will only seek reimbursement for those tips which are allowable by state regulations. The board members will absorb any tips over and above that amount.

6. "The dentistry board should implement a process of reviewing travel expenses to insure that actual reimbursements are reasonable and that all provisions of the travel policy are adhered with prior to reimbursing board members. The board members should submit bona fide itemized receipts before reimbursement."

The board will be meeting soon to discuss what are reasonable expenses. Furthermore, we will conduct a training session with all board members to make sure that all guidelines and procedures are accurately followed in the future.

7. "The board should discontinue the practice of paying board members' corporate card bills."

The board agrees to this recommendation.

8. "Mr. Ogden should discontinue the practice of purchasing coffee, and flowers with board funds."

I will discontinue the practice of purchasing coffee for office staff and flowers with board funds. However, it will be necessary to purchase coffee for board meetings and public meetings. If you disagree with this, please advise.

9. "Mr. Ogden should reimburse the board \$209.59 for coffee and coffee supplies and \$377.22 for flowers that were improperly paid for by the board.

Though I received no direct benefit from these expenditures, I will repay these monies.

Again let me reiterate, that the board members perform a very important function by protecting the public by regulating the profession of dentistry. The amounts of money referred to in your report are truly not extravagant, although not necessarily within the guidelines in effect. We have become somewhat lax over the years in reviewing the reimbursements and lulled by the lack of criticism from prior audits, but I assure you that no reimbursement was fraudulent. The board will undergo training to make sure that travel policies are strictly adhered to in the future, and the board members and I will make restitution for all sums deemed unreasonable.

Thank you for allowing us the opportunity to respond to your draft findings. Again we apologize for any inconsistencies with state guidelines, and hope this matter does not cause any embarrassment to Governor Foster.

Trusting you will find this response to be satisfactory, I am

Yours very truly,



C. Barry Ogden  
Executive Director  
CBO:ekc

Cc: All Board Members  
Mr. Brian Begue, General Counsel