

## March 31, 2020

Ms DayaCouville, Executive Director Office of Sporsored Programs Louisiana State University and A&M College 202 Hines Hall Baton Rouge, Louisiana 70808

DearMs Couville

The Louisiana Legislative Auditor performs an arrual single audit of the basic financial statements and the major fedual award programs for the State of Louisiana. The audit of the basic financial statements is conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in , issued by the Comptroller General of the United States. The audit of major federal award programs complies with the Single Audit Act as amended in 1996 and Office of Management and Budget (OMB). Uniform Guidance. The single audit covers the state's basic financial statements, Schedule of Expenditures of Federal Awards, internal controls, and compliance. An audit report on the basic financial statements is included in the 2019 (CAFR). Audit reports on the Schedule of

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## The firdings ( ) was reported for the following Research and Development (R&D) Cluster programs:

10699	PatreshipAgements
12300	Basic and Applied Scientific Research
12420	Military Medical Research and Development
12RD27	Hylank Engine Enhancement and Visualizations Development
43008	Education
98817	Diabetes, Digestive, and Kichey Diseases Extramual Research
9889	Bionedical Research and Research Training

There were no financial statement unesolved prior audit findings, however, there was <u>one</u> unesolved prior audit finding related to the administration of federal award programs by LSU and A&MC dlege inducted in the 2019 Single Audit Report

The 2019 Single Audit Report and CAFR have been distributed to cur federal cognizant agency for audit, the United States Department of Health and Hunan Services Our contact person at the United States Department of Health and Hunan Services is Ms. Tamnie Brown and she can be reached at (816) 426 3204

The Louisiana Legislative Auditor uploads the CAFR and Single Audit Report on behalf of all state agencies and universities to the Federal Audit Clearinghouse for distribution to federal agencies as required by OMB Uniform Guidance. These reports are available on the Legislative Auditor's website at <a href="https://www.lalagov.">www.lalagov.</a>

If you have any questions concerning the audit or the reports, please contact Mrs. Leslie Normand Audit Manage; at (225) 336 5083 or by enail at LiNomand Plalagov.

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