

LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THEKLOT, CPA

July 15, 2008

Mr. James L. Bates, Director, Office of Sponsored Programs
Office of Vice Chancellor for Finance and
Administrative Services
Louisiana State University and A & M College
330 Thomas Boyd Hall
Baton Rouge, Louisiana 70803-2701

Dear Mr. Bates:

The Office of the Legislative Auditor performs an annual single audit of the basic financial statements and the major federal award programs for the State of Louisiana. The audit

internal controls and compliance. An audit report on the basic financial statements is included in the 2007 Comprehensive Annual Financial Report (CAFR). Audit reports on the schedule of expenditures of federal awards, internal controls and compliance are included in the 2007

Single Audit Report.

These reports meet the requirements of the Single Audit Act and OMB Circular A-133 for each state agency and university. No additional single audit or report is required of each state agency or university, even if the agency's or university's federal award programs were not specifically reviewed during the audit year.

The audit of Louisiana State University and A & M College (Baton Rouge) is included in the 2007 Single Audit Report for the State of Louisiana. There was one finding reported related to the subrecipient monitoring requirements of certain federal research and development programs administered by Louisiana State University and A & M College (Baton Rouge). In addition, the university was notified of a finding reported on ineligible property interests. There were no findings reported on the administration of federal award programs included in the 2007 Single Audit Report.

Mr. James L. Bates
July 15, 2008
Page 2

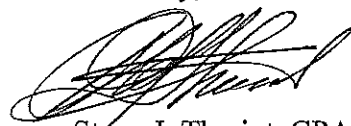
As required by OMB Circular A 122, Section 200, notification letters will be distributed to all pass-through entities of the State of Louisiana (including Louisiana State University) for which no audit findings were reported related to federal award programs provided by the pass-through entity. These letters notify the pass-through entity that an audit of the subsequent pass-through entity provided to the state. The letter also notifies the pass-through entity that the findings relating to the federal awards that the pass-through entity provided.

The 2007 Single Audit Report and CAFR have been distributed to our federal cognizant person at the United States Department of Health and Human Services is Mr. John Fisher and he can be reached at (816) 426-3204.

The Office of Legislative Audit will be providing a 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 Circular A 122. The report may be accessed in the internet at the address <http://www.hhs.gov/officeofaudit/> under "Audit Reports" or 1. Go to the home page and then "Single Audit/CAFR" on the right side.

If you have any questions concerning the audit or the reports, please contact Mrs. Marsden Guedry, Federal Audit Coordinator, at (225) 339-3979.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

SJT:MVG:dl