

LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 20, 2013

Ms. Winona Ward, Executive Director  
Office of Sponsored Programs  
Louisiana State University and A&M College  
202 Himes Hall  
Baton Rouge, Louisiana 70803

Dear Ms. Ward:

The Louisiana 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 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 Government Auditing Standards issued by the Comptroller General of the United States.

The audit of federal award programs is conducted in accordance with the Single Audit Act of 1984, as amended in 1996 and Office of Management and Budget (OMB) Circular A-133. 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 2012 Comprehensive Annual Financial Report (CAFR). Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2012 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 (LSU) A&M College (Baton Rouge) is included in the 2012 Single Audit Report for the State of Louisiana. There were no findings directly related to the administration of federal awards by LSU - Baton Rouge for sponsored programs. In addition, there were no unresolved prior audit findings related to the administration of federal award programs included in the 2012 Single Audit Report.

As required by OMB Circular A-133, Section 320, notification letters are distributed by the Division of Administration, Office of Statewide Reporting and Accounting Policy, to all pass-through entities of the State of Louisiana (including Louisiana State University) for whom no audit findings were reported related to federal award programs provided by the pass-through entities. These letters notify the pass-through entities that an audit of the subrecipient (State of Louisiana) was conducted in accordance with OMB Circular A-133 and the schedule of findings

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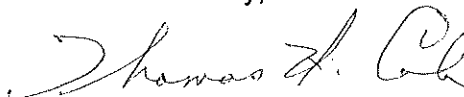
summary schedule of prior federal audit findings did not report on the status of any audit findings relating to the federal awards that the pass-through entity provided.

The 2012 Single Audit Report (CAFR) is available on the website of the pass-through entity. For more information on the CAFR, please contact the agency for audit, the United States Department of Health and Human Services. Our contact person at the United States Department of Health and Human Services is Ms. Tamara Brown and she can be reached at (816) 426-7732.

The Louisiana Legislative Auditor uploads the CAFR and Single Audit Report on behalf of federal agencies as required by OMB Circular A-133. The reports can be accessed via the Internet at <http://www.lla.state.la.us>.

If you have any questions concerning the audit or the reports, please contact Mr. Ricky Rodriguez, Audit Manager, at (225) 339-3979 or by email at [RRRodriguez@lla.la.gov](mailto:RRRodriguez@lla.la.gov).

Sincerely,



Thomas H. Cole, CPA  
Assistant Legislative Auditor and  
Director of Financial Audit Services

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