



LOUISIANA LEGISLATIVE AUDITOR  
MICHAEL J. "MIKE" WAGUESPACK, CPA

August 4, 2022

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

Transmitted via Email Only:  
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Dear Ms. Courville:

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 major federal award programs complies with the Single Audit Act as amended in 1996 and the Office of Management and Budget's (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 2021 Annual Comprehensive Financial Report. Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2021 Single Audit Report.

These reports meet the requirements of the Single Audit Act and OMB Uniform Guidance 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) and A&M College is included in the 2021 Single Audit Report for the State of Louisiana. This report did not include any audit findings related to the financial statements; however, there were three findings directly related to the administration of federal awards by the LSU A&M College for sponsored programs.

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The findings (2021-031, 2021-032 and 2021-033 in Schedule C of 2021 Single Audit Report) were reported for the following Student Financial Assistance Cluster and Education Stabilization Fund programs:

<b>Assistance Listing Number</b>	<b>Assistance Listing Program Title</b>
<u>Student Financial Assistance Cluster:</u>	
84.038	Federal Perkins Loan Program
<u>Education Stabilization Fund:</u>	
84.425E	Higher Education Emergency Relief Fund – Student Aid Portion
84.425F	Higher Education Emergency Relief Fund – Institutional Portion

There were no financial statement unresolved prior audit findings; however, there was one prior audit finding with unresolved questioned costs related to the administration of federal award programs by LSU and A&M College included in the 2021 Single Audit Report.

The 2021 Single Audit Report and Annual Comprehensive Financial Report have been distributed to our federal cognizant agency for audit, the United States Department of Health and Human