

April 22, 2024

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

Transmitted via Email Only:
ddcourv@lsu.edu

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.



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Page 2

Finding 2023-009 included in Schedule C of the 2023 Single Audit Report was reported for the following federal program:

Assistance Listing Number	Federal Cluster/Program Name
11.400	<u>Research and Development Cluster:</u>