LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

April 2, 2018

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

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 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 2017 *Comprehensive Annual Financial Report* (CAFR). Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2017 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 2017 Single Audit Report for the State of Louisiana. This report did not include any audit findings related to the financial statements, however, there were five findings directly related to the administration of federal awards by the LSU and A&M College for sponsored programs. The findings were reported for the following Research and Development (R&D) Cluster and Student Financial Assistance (SFA) Cluster programs:

CFDA	CFDA Name
R&D Cluster:	
10.001	Agricultural Research Basic and Applied Research
10.200	Grants for Agricultural Research, Special Research Grants
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act
10.290	Agricultural Market and Economic Research
10.310	Agriculture and Food Research Initiative (AFRI)
11.417	Sea Grant Support
12.unknown	Department of Defense
12.300	Basic and Applied Scientific Research
47.unknown	National Science Foundation
47.049	Mathematical and Physical Sciences
81.049	Office of Science Financial Assistance Program
93.213	Research and Training in Complementary and Integrative Health
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.910	Family and Community Violence Prevention Program
SFA Cluster:	
84.268	Federal Direct Student Loans

There were no financial statement unresolved prior audit findings, however, there was one unresolved prior audit finding related to the administration of federal award programs by LSU and A&M College included in the 2017 Single Audit Report.

The 2017 Single Audit Report and CAFR have been distributed to our federal cognizant 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. Tammie Brown and she can be reached at (816) 426-7732.

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. The report may be accessed via the Internet at http://www.lla.la.gov under "Reports & Data" at the top right side of the home page, and then "Audit Reports" in the drop down box.

If you have any questions concerning the audit or the reports, please contact Mr. Ricky Rodriguez, Assistant Director, at (225) 339-3979 or by email at RRodriguez@lla.la.gov.

Sincerely,

Ernest Summerville Jr.

Ernest F. Summerville, Jr., CPA
Director of Financial Audit Services

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