



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 31, 2020

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:  
[ddcourv@lsu.edu](mailto: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 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 2019 *Comprehensive Annual Financial Report (CAFR)*. Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2019 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 2019 Single Audit Report for the State of Louisiana. This report did not include any audit findings related to the financial statements; however, there were two findings directly related to the administration of federal awards by the LSU A&M College for sponsored programs.

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March 31, 2020  
Page 2

The findings (2019-005 and 2019-015 in Schedule C of 2019 Single Audit Report) were reported for the following Research and Development (R&D) Cluster programs:

CFDA	CFDA Name
10.699	Partnership Agreements
12.300	Basic and Applied Scientific Research
12.420	Military Medical Research and Development
12.RD27	Phylanx Engine Enhancement and Visualizations Development
43.008	Education
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research
93.859	Biomedical Research and Research Training

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 2019 Single Audit Report.

The 2019 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) 426-3204.

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. These reports are available on the Legislative Auditor's website at [www.lla.la.gov](http://www.lla.la.gov).

If you have any questions concerning the audit or the reports, please contact Mrs. Leslie Normand, Audit Manager, at (225) 336-5063 or by email at [LNormand@lla.la.gov](mailto:LNormand@lla.la.gov).

Sincerely,



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

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