



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

October 6, 2021

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 2020 Comprehensive Annual Financial Report. Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2020 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 2020 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.

Ms. Darya Courville, Executive Director  
Office of Sponsored Programs  
Louisiana State University and A&M College  
October 6, 2021  
Page 2

The findings (2020-007 and 2020-028 in Schedule C of 2020 Single Audit Report) were reported for the following Research and Development Cluster and Student Financial Assistance Cluster programs:

Assistance Listing Number	Assistance Listing Program Title
<b>Research and Development (R&amp;D) Cluster:</b>	
10.310	Agriculture and Food Research Initiative (AFRI)
15.422	Louisiana State University (LSU) Coastal Marine Institute (CMI)
47.049	Mathematical and Physical Sciences
81.049	Office of Science Financial Assistance Program
<b>Student Financial Assistance (SFA) Cluster:</b>	
84.063	Federal Pell Grant Program
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 and one prior audit finding with unresolved questioned costs included in the 2020 Single Audit Report.

The 2020 Single Audit Report and Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report 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.la.la.gov](http://www.la.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  
First Assistant Legislative Auditor