LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 27, 2017

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 2016 *Comprehensive Annual Financial Report* (CAFR). Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2016 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 2016 Single Audit Report for the State of Louisiana. This report did not include any audit findings related to the financial statements, however, there was a federal award finding directly related to the administration of federal awards by LSU and A&M College for sponsored programs. A finding was reported for the Research and Development (R&D) Cluster (Department of Justice - CFDA 16.unknown and National Aeronautics & Space Administration – CFDA 43.unknown). There were no financial statement or federal award unresolved prior audit findings related to the administration of federal award programs by LSU and A&M College included in the 2016 Single Audit Report.

The 2016 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, Audit Manager, at (225) 339-3979 or by email at RRodriguez@lla.la.gov.

Sincerely,

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

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