LOUISIANA LEGISLATIVE AUDITOR

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

April 28, 2025

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

Transmitted via Email Only:
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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 the Office of Management and Budget's (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 2024 Annual Comprehensive Financial Report. Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2024 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 2024 Single Audit Report for the State of Louisiana. There were no findings related to the financial statements or directly related to the administration of federal awards by the Louisiana State University (LSU) and A&M College. In addition, there were no unresolved prior audit findings related to the financial statements or related to the administration of federal programs by the Louisiana State University (LSU) and A&M College included in the 2024 Single Audit Report.

The 2024 Single Audit Report and the Annual Comprehensive 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 Annual Comprehensive Financial Report and the 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.

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

Sincerely,



Beth Q. Davis, CPA
First Assistant Legislative Auditor

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