



LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

July 15, 2008

Mr. James L. Bates, Director, Office of Sponsored Programs  
Office of Vice Chancellor for Finance and  
Administrative Services  
Louisiana State University and A&M College  
330 Thomas Boyd Hall  
Baton Rouge, Louisiana 70803-2701

Dear Mr. Bates:

The Office of the 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) Circular A-133. 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 2007 *Comprehensive Annual Financial Report* (CAFR). Audit reports on the Schedule of Expenditures of Federal Awards, internal controls and compliance are included in the 2007 Single Audit Report.

These reports meet the requirements of the Single Audit Act and OMB Circular A-133 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 A&M College (Baton Rouge) is included in the 2007 Single Audit Report for the State of Louisiana. There was one finding reported related to the subrecipient monitoring requirements of certain federal research and development programs administered by Louisiana State University and A&M College (Baton Rouge). In addition, the university was included in a statewide finding reported on unlocated movable property. There were no unresolved prior audit findings related to the administration of federal award programs included in the 2007 Single Audit Report.

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As required by OMB Circular A-133, Section 320, notification letters will be distributed to all pass-through entities of the State of Louisiana (including Louisiana State University) for which no audit findings were reported related to federal award programs provided by the pass-through entities. These letters notify the pass-through entities that an audit of the subrecipient (State of Louisiana) was conducted in accordance with OMB Circular A-133 and the schedule of findings and questioned costs disclosed no audit findings related to the federal awards that the pass-through entity provided to the state. The letter also notifies pass-through entities that the summary schedule of prior federal audit findings did not report on the status of any audit findings relating to the federal awards that the pass-through entity provided.

The 2007 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 Mr. John Fisher and he can be reached at (816) 426-3204.

The Office of the Legislative Auditor forwards copies of 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 Circular A-133. The report may be accessed via the internet at the address <http://www.la.state.la.us/> under "Audit Reports" on left side of the home page and then "Single Audit/CAFR" on the right side.

If you have any questions concerning the audit or the reports, please contact Ms. Marsha Guedry, Federal Audit Coordinator, at (225) 339-3979.

Sincerely,



Steve J. Theriot, CPA  
Legislative Auditor

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