

MCNEESE STATE UNIVERSITY  
UNIVERSITY OF LOUISIANA SYSTEM  
STATE OF LOUISIANA



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MANAGEMENT LETTER  
ISSUED JANUARY 9, 2008

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**LEGISLATIVE AUDITOR  
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December 18, 2007

**MCNEESE STATE UNIVERSITY**  
**UNIVERSITY OF LOUISIANA SYSTEM**  
**STATE OF LOUISIANA**  
Lake Charles, Louisiana

As part of our audit of the University of Louisiana System's financial statements for the year ended June 30, 2007, we considered McNeese State University's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the university's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered McNeese State University's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the university's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by U.S. Office of Management and Budget Circular A-133.

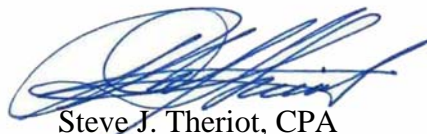
The annual financial information provided to the University of Louisiana System by McNeese State University is not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. The university's accounts are an integral part of the University of Louisiana System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on McNeese State University for the year ended June 30, 2005, we reported two findings relating to the improper request and disbursement of Federal Family Education Loans and weaknesses in movable property controls. These findings have been resolved by management.

Based on application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report of the State of Louisiana.

This letter is intended for the information and use of the university and its management, others within the university, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,



Steve J. Theriot, CPA  
Legislative Auditor