

LOUISIANA UNIVERSITIES MARINE CONSORTIUM  
FOR RESEARCH AND EDUCATION  
BOARD OF REGENTS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED JUNE 30, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

SENATOR EDWIN R. MURRAY, CHAIRMAN  
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX  
SENATOR WILLIE L. MOUNT  
SENATOR BEN W. NEVERS, SR.  
SENATOR JOHN R. SMITH  
REPRESENTATIVE CAMERON HENRY  
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY  
REPRESENTATIVE ANTHONY V. LIGI, JR.  
REPRESENTATIVE CEDRIC RICHMOND

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**DIRECTOR OF FINANCIAL AUDIT**  
PAUL E. PENDAS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$15.72. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 8835 or Report ID No. 80100038 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Procedural Report .....	3
Budgetary Comparison Schedule (Unaudited) .....	7





LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

June 10, 2010

**EXECUTIVE BOARD OF THE LOUISIANA  
UNIVERSITIES MARINE CONSORTIUM  
FOR RESEARCH AND EDUCATION  
BOARD OF REGENTS  
STATE OF LOUISIANA  
Chauvin, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Universities Marine Consortium (LUMCON) for Research and Education, a marine research and education facility within Louisiana state government for the period from July 1, 2008 through June 10, 2010. Our procedures included (1) a review of LUMCON's internal control; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected other LUMCON personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of LUMCON was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. LUMCON's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

In addition, we have included a Budgetary Comparison Schedule, which was prepared from the Annual Fiscal Report of LUMCON and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. This schedule is presented as additional information but has not been subjected to auditing procedures.

This report is intended solely for the information and use of LUMCON and its management, the Board of Regents, Louisiana State University, the University of Louisiana at Lafayette, and Nicholls State University, others within the entity, 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 report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Daryl Purpera".

Daryl Purpera, CPA, CFE  
Legislative Auditor

AC:JR:EFS:PEP:dl

LUMCON10

BUDGETARY COMPARISON SCHEDULE

Page

Agency 674 - Louisiana Universities Marine Consortium (Unaudited)..... 7



UNAUDITED

**DEPARTMENT OF EDUCATION  
AGENCY 674 - LOUISIANA UNIVERSITIES MARINE CONSORTIUM**

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$3,202,071		\$3,202,071	\$3,202,071	
Federal aid	3,633,828		3,633,828	4,034,667	(\$400,839)
General Fund - self-generated revenues	2,290,107		2,290,107	1,105,978	1,184,129
General Fund - interagency transfers	190,019		190,019	850,000	(659,981)
Support education in Louisiana 1st	46,412		46,412	47,859	(1,447)
	<u>\$9,362,437</u>	<u>NONE</u>	<u>\$9,362,437</u>	<u>\$9,240,575</u>	<u>\$121,862</u>

**APPROPRIATED EXPENDITURES:**

	LOUISIANA UNIVERSITIES MARINE CONSORTIUM	AUXILIARY ACCOUNT	TOTAL
Travel and training	\$15,500		\$15,500
Operating services	261,655		261,655
Supplies	101,863		101,863
Other charges	5,061,500	\$2,020,507	7,082,007
Capital outlay	211,990		211,990
Interagency transfers	418,822		418,822
Total appropriated expenditures before adjustments	6,071,330	2,020,507	8,091,837
System adjustments	(39,983)	(15)	(39,998)
	<u>6,031,347</u>	<u>2,020,492</u>	<u>8,051,839</u>
Total Appropriated Expenditures			
Revised Budget	<u>7,110,575</u>	<u>2,130,000</u>	<u>9,240,575</u>
Variance Favorable (Unfavorable)	<u>\$1,079,228</u>	<u>\$109,508</u>	<u>\$1,188,736</u>

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

This page is intentionally blank.