

# STATE OF LOUISIANA

**Southeastern Louisiana University**  
**University of Louisiana System**  
**State of Louisiana**  
Hammond, Louisiana

February 11, 2004



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**LEGISLATIVE AUDITOR**

**DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT**

**Albert J. Robinson, Jr., CPA**

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**SOUTHEASTERN LOUISIANA UNIVERSITY  
UNIVERSITY OF LOUISIANA SYSTEM  
STATE OF LOUISIANA**  
Hammond, Louisiana

Management Letter  
Dated December 19, 2003

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 and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

February 11, 2004



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December 19, 2003

**SOUTHEASTERN LOUISIANA UNIVERSITY**  
**UNIVERSITY OF LOUISIANA SYSTEM**  
**STATE OF LOUISIANA**  
Hammond, Louisiana

As part of our audit of the University of Louisiana System's financial statements for the year ended June 30, 2003, we considered Southeastern Louisiana 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 Southeastern Louisiana 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 Southeastern Louisiana University is not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. Southeastern Louisiana University's accounts are an integral part of the University of Louisiana System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter on Southeastern Louisiana University for the year ended June 30, 2002, we reported a finding relating to unrecorded testing fees. That finding has been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that require 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 Southeastern Louisiana University and its management 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,

A handwritten signature in cursive script, appearing to read "Grover C. Austin".

Grover C. Austin, CPA  
First Assistant Legislative Auditor