

LOUISIANA STATE UNIVERSITY IN SHREVEPORT  
LOUISIANA STATE UNIVERSITY SYSTEM  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED JULY 20, 2011

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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. Five copies of this public document were produced at an approximate cost of \$19.55. 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. 3416 or Report ID No. 80110016 for additional information.

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Our procedures at the Louisiana State University in Shreveport (LSUS) for the period July 1, 2009, through June 30, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.
- No significant control deficiencies or noncompliance issues were identified that would require reporting under Office of Management and Budget Circular A-133 for the Student Financial Aid Cluster for the fiscal year ended June 30, 2011.

This report is a public report and has been distributed to state officials. We appreciate LSUS's assistance in the successful completion of our work.

### **Background**

LSUS is a public university within the Louisiana State University System and is nationally accredited by the Commission on Colleges of the Southern Association of Colleges and Schools.

LSUS has become the regional urban comprehensive university that serves the Shreveport-Bossier metropolitan area and the Ark-La-Tex region. The mission of LSUS is to:

- Provide a stimulating and supportive learning environment in which students, faculty and staff participate freely in the creation, acquisition and dissemination of knowledge.
- Encourage an atmosphere of intellectual excitement.
- Foster the academic and personal growth of students.
- Produce graduates who possess the intellectual resources and professional and personal skills that will enable them to be effective and productive members of an ever-changing global community.
- Enhance the cultural, technological, social and economic development of the region through outstanding teaching, research and public service.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

July 7, 2011

**LOUISIANA STATE UNIVERSITY IN SHREVEPORT**  
**LOUISIANA STATE UNIVERSITY SYSTEM**  
**STATE OF LOUISIANA**  
Shreveport, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our audit of the Single Audit of the State of Louisiana for the year ended June 30, 2011, we conducted certain procedures at the Louisiana State University in Shreveport (university) for the period from July 1, 2009, through June 30, 2011.

- Our auditors obtained and documented a basic understanding of the university's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to the university.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the university's annual fiscal reports and/or system-generated reports and obtained explanations from university management for any significant variances.
- Based on the documentation of the university's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cashier reports, bank reconciliations, bookstore receipts, exemption from Protégé System, and employee termination.
- Our auditors performed internal control and compliance testing, in accordance with Office of Management and Budget (OMB) Circular A-133, on the Student Financial Aid Cluster for the fiscal year ended June 30, 2011, as a part of the Single Audit of the State of Louisiana.

Based on the application of the procedures, we found no matters that require disclosure in this report. 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.

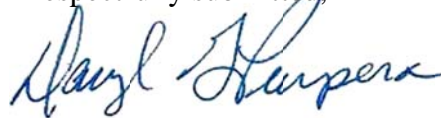
While we did not perform an audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, we did perform certain procedures related to compliance with federal laws and regulations in accordance with those standards.

We found no significant control deficiencies or noncompliance that would require reporting under OMB Circular A-133 for the Student Financial Aid Cluster for the fiscal year ended June 30, 2011.

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

This report is intended for the information and use of the university and its management, the Louisiana State University System, 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 G. Purpera".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DWB:BAC:BDC:THC:dl