

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



PROCEDURAL REPORT
ISSUED JUNE 19, 2013

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 29, 2013

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

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at Louisiana State University in Shreveport (University) for the period from July 1, 2011, through May 29, 2013.

- Our auditors obtained and documented an understanding of the University's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the 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 management for any significant variances. We also scheduled the University's enrollment, completers, revenues, and expenses over the past four years for informational purposes.
- Based on the documentation of the University's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to athletics and bookstore cash receipts, asset management system usage, professional services contracts, scholarship expenditures, procurement card usage, and return of Title IV funds and potential overawards related to Student Financial Aid Cluster Programs.

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 Louisiana State University System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no issues significant enough to require disclosure in this report.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, stylized initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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