

April 17, 2026

Ms. Darya Courville, Assistant Vice President
Office of Sponsored Programs
Louisiana State University and A&M College
Baton Rouge, Louisiana

Transmitted via Email Only:
ddcourv@lsu.edu

Dear Ms. Courville:

The Louisiana Legislative Auditor performs an annual Single Audit of the basic financial statements and major federal award programs for the State of Louisiana. The audit of the basic financial statements is conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The audit of major federal award programs is performed in accordance with the Single Audit Act, as amended in 1996, and the Office of Management and Budget's (OMB) Uniform Guidance.

The Single Audit covers the State's basic financial statements, the Schedule of Expenditures of Federal Awards, internal controls, and compliance. An audit report on the basic financial statements is included in the 2025 Annual Comprehensive Financial Report. Audit reports on the Schedule of Expenditures of Federal Awards, internal control, and compliance are included in the 2025 Single Audit Report.

These reports meet the requirements of the Single Audit Act and OMB Uniform Guidance for each state entity. No additional Single Audit or separate report is required for an individual state entity, even if that entity's federal award programs were not specifically selected for testing during the audit year.

The audit of Louisiana State University and A&M College (LSU A&M) is included in the 2025 Single Audit Report for the State of Louisiana. There were no findings related to the financial statements or directly related to the administration of federal awards by LSU A&M. In addition, there were no unresolved prior audit findings related to the financial statements or related to the administration of federal programs by LSU A&M included in the 2025 Single Audit Report.

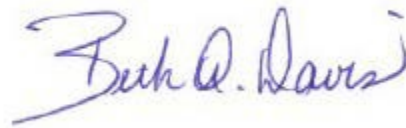
The 2025 Single Audit Report and the Annual Comprehensive Financial Report have been distributed to the state's federal cognizant agency for audit, the United States Department of Health and Human Services (DHHS). Our contact person at DHHS is Ms. Tammie Brown, who can be reached at (816) 426-3204.

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The Louisiana Legislative Auditor uploads the Annual Comprehensive Financial Report and the Single Audit Report on behalf of all state entities to the Federal Audit Clearinghouse for distribution to federal agencies as required by OMB Uniform Guidance. These reports are available on the Legislative Auditor's website at www.lla.la.gov.

If you have any questions concerning the audit or the reports, please contact Leslie Normand, Audit Manager, at (225) 336-5063 or by email at LNormand@lla.la.gov.

Sincerely,

A handwritten signature in blue ink that reads "Beth Q. Davis". The signature is written in a cursive style with a large initial "B".

Beth Q. Davis, CPA
First Assistant Legislative Auditor

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