



## Report Highlights

### University of Louisiana at Lafayette

*University of Louisiana System*

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

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## Why We Conducted This Audit

We performed certain procedures at the University of Louisiana at Lafayette (UL Lafayette) as a part of the University of Louisiana System audit, the Single Audit of the State of Louisiana, and to evaluate UL Lafayette's accountability over public funds for the period July 1, 2021, through June 30, 2022.

## What We Found

- UL Lafayette did not bill for federal, state, local, and nongovernmental grants and contracts revenue timely in accordance with contract terms and internal policy.
- For the second consecutive year, UL Lafayette did not have adequate controls in place to ensure personnel expenses and effort charged to federal Research and Development (R&D) awards accurately reflected work performed.
- For the second consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs.
- For the third consecutive year, UL Lafayette did not design or implement related safeguards or relate them to the risks identified in its formal Gramm-Leach-Bliley Act Regarding Student Information Security risk assessment, completed for award year 2021-2022.
- UL Lafayette management has resolved the prior-year findings related to Control Weakness and Noncompliance over Return of Title IV Funds; Control Weakness and Noncompliance over Disbursements to or on Behalf of Students; and Control Weakness Over and Noncompliance with Higher Education Emergency Relief Fund Reporting Requirements.

View the full report, including management's responses, at [www.la.la.gov](http://www.la.la.gov).