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Report Highlights

Grambling State University

University of Louisiana System

Audit Control # 80250086
Financial Audit Services • April 2026

Why We Conducted This Audit

We performed certain procedures at Grambling State University (GSU) as a part of the University of Louisiana System audit, the Single Audit of the State of Louisiana, and to evaluate GSU's accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- For the third consecutive engagement, GSU granted employees inappropriate access to Banner System modules, increasing the risk of errors or fraud.
- Management has resolved the prior-engagement finding related to Weakness in Controls over Information Technology.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash and Cash Equivalents, Capital Assets, Net Position, Student Tuition and Fees (Net of Scholarship Allowances), Federal Grants and Contracts, Auxiliary Enterprise Revenues (Net of Scholarship Allowances), State Appropriations, Federal Nonoperating Revenues, Educational and General Expenses, and Auxiliary Enterprise Expenses.
- Based on the results of these procedures, we did not report any findings, other than that noted above.

View the full report, including management's response, at www.la.gov.