



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

LSU Health Sciences Center in Shreveport

Louisiana State University System

Audit Control # 80240047
Financial Audit Services • May 2025

Why We Conducted This Audit

We performed certain procedures at the Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) as a part of the Louisiana State University System audit, the Single Audit of the State of Louisiana, and to evaluate LSUHSC-S's accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- The LSUHSC-S Office of Compliance and Investigation reported that the former Executive Director of the Library (former employee) was absent from work without submitting leave time for approximately 35 days between December 2023 and April 2024, resulting in overpayments totaling \$12,861.
- LSUHSC-S did not ensure compliance and did not have adequate internal controls in place over federal Research and Development (R&D) Cluster expenses. This included, for the sixth consecutive year, that LSUHSC-S did not ensure internal control over documentation of personnel services were operating effectively, and did not ensure compliance with federal guidance regarding cost transfers applicable to the R&D Cluster.
- For the sixth consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements.
- We determined that management has resolved the prior-year findings related to Weakness in Controls Over Monitoring of Service Organizations and Weakness in Controls Over Payroll.

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