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Report Highlights

LSU Health Sciences Center – New Orleans

Louisiana State University System

Audit Control # 80220050
Financial Audit Services • April 2023

Why We Conducted This Audit

We performed certain procedures at the LSU Health Sciences Center – New Orleans (LSUHSC-NO), including the Health Care Services Division (HCSD), as a part of the Louisiana State University System audit and the Single Audit of the State of Louisiana, and to evaluate LSUHSC-NO's, including HCSD's, accountability over public funds for the period July 1, 2021, through June 30, 2022.

What We Found

- LSUHSC-NO did not have adequate controls over project closeouts or accounting records for the Research and Development (R&D) Cluster federal program. We tested a sample of 18 R&D projects, plus an additional five projects based on the total transaction amount recorded more than 90 days after the project end date, from a population of 139 projects with end dates between April 1, 2021, and June 30, 2022. Five (27.8%) of the sampled projects and all five of the additional projects included transactions for expenses or correcting entries posted to the project between 120 and 402 days after the project's period of performance ended. On three of the additional projects, management submitted revised final reports to the grantor, or revised final invoices to the pass-through entity, more than 120 days after the period of performance ended resulting in noncompliance with federal program close-out requirements.
- LSUHSC-NO resolved the prior-year finding regarding Weakness in Controls over Subrecipient Monitoring of R&D Projects.

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