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# Report Highlights

## University of Louisiana at Lafayette

*University of Louisiana System*

Audit Control # 80250082  
Financial Audit Services • June 2026

### 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, 2024, through June 30, 2025.

### What We Found

- For the fifth consecutive year, UL Lafayette did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements relating to personnel expenses charged to federal Research and Development (R&D) Cluster awards.
- For the fifth consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs.
- A former Athletics Department employee at UL Lafayette submitted falsified supporting documentation for football recruiting expenses charged to their LaCarte Card, which may violate the UL Lafayette State of Louisiana LaCarte Purchasing Card and Travel policy, as well as state law and regulation. In addition, UL Lafayette failed to immediately notify the Louisiana Legislative Auditor and the Lafayette Parish District Attorney of this instance and two other instances of misappropriations of public funds as required by state law.
- We determined that management has resolved the prior-year findings related to Untimely Billing Related to Grant and Contract Agreements and Noncompliance with Period of Performance Requirements.

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