



Report Highlights

University of Louisiana at Lafayette

University of Louisiana System

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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, 2023, through June 30, 2024.

What We Found

- For the third consecutive year, 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 fourth consecutive year, UL Lafayette did not have adequate controls in place to ensure personnel expenses charged to federal Research and Development (R&D) awards accurately reflected work performed.
- For the fourth consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster programs.
- UL Lafayette did not ensure that all expenses charged to federal R&D awards complied with the period of performance requirements.

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