



Report Highlights

Northwestern State University

University of Louisiana System

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Financial Audit Services • March 2026

Why We Conducted This Audit

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

What We Found

- Management has resolved the findings included in the previous NSU management letter dated May 22, 2024, related to Noncompliance with Gramm-Leach Bliley Act Regarding Student Information Security Requirements and Weakness in Controls over Information Technology.
- Financial information for the fiscal year ended June 30, 2025, relating to the following accounts was materially correct, as adjusted: Cash and Cash Equivalents, Capital Assets, Compensated Absences Payable, Net Position, Student Tuition and Fees Net of Scholarship Allowances, State Appropriations, Federal Nonoperating Revenues, Capital Appropriations, and Educational and General Expenses.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.la.gov.