LOUISIANA LEGISLATIVE AUDITOR

MICHAEL J. "MIKE" WAGUESPACK, CPA

Report Highlights

Nicholls State University

University of Louisiana System

Audit Control # 80250081
Financial Audit Services • December 2025

Why We Conducted This Audit

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

What We Found

- Financial information relating to the following accounts for the fiscal year ended June 30, 2025, was materially correct, as adjusted: Capital Assets, Compensated Absences Payable, Net Position, Student Tuition and Fees Net of Scholarship Allowances, Auxiliary Revenues 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.