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Report Highlights

Southeastern Louisiana University

University of Louisiana System

Audit Control # 80230072
Financial Audit Services • April 2024

Why We Conducted This Audit

We performed certain procedures at the Southeastern Louisiana University (Southeastern) as a part of the University of Louisiana System audit, the Single Audit of the State of Louisiana, and to evaluate Southeastern's accountability over public funds for the period July 1, 2022, through June 30, 2023.

What We Found

- Southeastern did not have adequate controls over certain information technology functions and cyber-related response documentation related to a cybersecurity event that occurred in February 2023.
- Financial information relating to the following accounts was materially correct, as adjusted: cash and cash equivalents, due from State Treasury, capital assets, net position, student tuition and fees net of scholarship allowances, net auxiliary revenues, state appropriations, federal nonoperating revenues, and educational and general expenses.
- Based on the results of these procedures, we did not report any findings other than that noted above.

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