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Report Highlights

Northwestern State University

University of Louisiana System

Audit Control # 80230110
Financial Audit Services • May 2024

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, 2021, through June 30, 2023.

What We Found

- For the third consecutive year, NSU was not in compliance with all of the requirements of the Gramm-Leach-Bliley Act for safeguarding student information.
- In March 2022, a cybersecurity event occurred at NSU. The university did not have adequate controls over certain information technology functions and cyber-related response documentation.
- Management has resolved the prior-engagement findings related to Inadequate Controls Resulting in Theft via Direct Deposit, Weakness in Calculation of Return of Title IV Funds, Weakness in Controls over Eligibility Requirements, and Untimely Return of Title IV Funds.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash and Cash Equivalents, Capital Assets, Net Position, Student Tuition and Fees Net of Scholarship Allowances, State Appropriations, Federal Nonoperating Revenues, and Educational and General Expenses.
- As a part of the 2023 Single Audit, we performed procedures on information submitted by NSU to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the state's Schedule of Expenditures of Federal Awards and on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings.

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