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Report Highlights

LSU Health Sciences Center in Shreveport

Louisiana State University System

Audit Control # 80220098
Financial Audit Services • May 2023

Why We Conducted This Audit

We performed certain procedures at the Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) as a part of the Louisiana State University System audit, the Single Audit of the State of Louisiana, and to evaluate LSUHSC-S's accountability over public funds for the period July 1, 2021, through June 30, 2022.

What We Found

- For the third consecutive year, LSUHSC-S did not adequately monitor the billing and collection services performed by a third-party servicer and the related subservice organization.
- For the third consecutive year, LSUHSC-S did not maintain adequate controls over payroll processing. Inadequate documentation of authorized supplemental compensation increases the risk of overpayments to employees.
- For the fourth consecutive year, LSUHSC-S did not ensure internal control over documentation of personnel services were operating effectively, and did not ensure compliance with federal guidance regarding cost transfers applicable to the Research and Development (R&D) Cluster. In addition, LSUHSCS did not ensure that costs charged to federal awards were allowable in accordance with federal regulations and the terms and conditions of the award when requesting reimbursement.
- For the fourth consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements.
- LSUHSC-S did not follow its prescribed controls over compliance with the cash management requirements of R&D programs.
- We determined that management has resolved the prior-year findings related to Noncompliance with Joint Venture Agreements, Inadequate Controls Over Accounts Receivable, and Noncompliance with and Weakness in Controls Over Subrecipient Monitoring Requirements.

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