

MICHAEL J. "MIKE" WAGUESPACK, CPA

Report Highlights

Louisiana State University Health Sciences Center — Health Care Services Division

Louisiana State University System

Audit Control # 80230082 Financial Audit Services • December 2023

Why We Conducted This Audit

We performed certain procedures at the LSU Health Sciences Center - Health Care Services Division (HCSD) as a part of the Louisiana State University System audit, the Single Audit of the State of Louisiana, and to evaluate HCSD's accountability over public funds for the period July 1, 2022, through June 30, 2023.

What We Found

- Financial information relating to the following accounts was materially correct: cash and cash equivalents, capital assets buildings, leases receivable, lease-related deferred inflows of resources, and net position.
- Based on the results of these procedures, we did not report any findings.