



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Southeastern Louisiana University

University of Louisiana System

Audit Control # 80240048

Financial Audit Services • January 2025

Why We Conducted This Audit

We performed certain procedures at 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, 2023, through June 30, 2024.

What We Found

- We reviewed the status of the prior-year finding related to Weakness in Controls over Information Technology and determined it has been resolved.
- 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, federal grants and contracts, 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.

View the full report at www.la.la.gov.