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DEC 22 1999

SOUTHERN UNIVERSITY SYSTEM

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Release Date DEC 22 1999

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 1999

**Bruno
& Tervalon**

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

**Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813**

We have audited the accompanying Schedules of Expenditures of Federal Awards of the Southern University System for the year ended June 30, 1999. The Schedules of Expenditures of Federal Awards is the responsibility of the management of the Southern University System. Our responsibility is to express an opinion on the Schedules of Expenditures of Federal Awards based on our audit. The accompanying Schedule of Expenditures of Federal Awards is not a part of the University's component unit financial statements for the year ended June 30, 1999. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

We conducted our audit in accordance with generally accepted auditing standards, and the standards applicable to Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Those standards and the provisions of OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules of Expenditures of Federal Awards are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedules of Expenditures of Federal Awards. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the Schedules of Expenditures of Federal Awards. We believe that our audit provides a reasonable basis for our opinion.

**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS**

(CONTINUED)

**Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813**

In our opinion, the accompanying Schedules of Expenditures of Federal Awards of the Southern University System presents fairly, in all material respects, the expenditures of federal awards for the year ended June 30, 1999 in conformity with generally accepted accounting principles.

As further discussed in Note 9, the Southern University System is presently performing a review of an identified instance of non-compliance with respect to a federal awards program. The determination of whether the identified instance of non-compliance will ultimately result in a disallowance of costs cannot be presently determined. Accordingly, the Schedules of Expenditures of Federal Awards do not include any adjustments for the matter.

In accordance with Government Auditing Standards, we have also issued our report dated November 19, 1999 on our consideration of the Southern University System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the Schedules of Expenditures of Federal Awards taken as a whole. The supplementary data included in this report is presented for the purposes of additional analyses and is not a required part of the Schedules of Expenditures of Federal Awards. Such information has been subjected to the auditing procedures applied in the audit of the Schedules of Expenditures of Federal Awards and, in our opinion is fairly stated in all material respects in relation to the Schedules of Expenditures of Federal Awards taken as a whole.



**BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS**

November 19, 1999

Bruno CERTIFIED PUBLIC ACCOUNTANTS

& Tervalon

SOUTHERN UNIVERSITY SYSTEM
 BOARD AND SYSTEM ADMINISTRATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Agriculture</u>			
<i>Direct Awards</i>			
Fund for Rural America-Research, Education and Extension Activities	10.224	---	\$ 130,160
Cooperative Extension Services	10.500	---	1,535,743
Environmental Quality Incentives Program	10.912	---	50,145
International Training-Foreign Participant	10.962	---	2,884
<i>Awards From a Pass-Through Entity</i>			
Through: North Carolina State Cooperative Extension Services	10.500	1996-1277-02	<u>4,335</u>
Total U. S. Department of Agriculture			
<u>1,723,267</u>			
<u>Department of State - U. S. Agency for International Development</u>			
<i>Direct Awards</i>			
Zambia-Democracy In-Country	6230226A0040230	---	<u>70,338</u>
Total Department of State			
<u>70,338</u>			

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BOARD AND SYSTEM ADMINISTRATION, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	Activity
<u>U. S. Department of Energy</u>			
<u>Direct Awards</u>			
Office of Energy Research Financial Programs	81.049	---	\$ <u>244</u>
Total U. S. Department of Energy			<u>244</u>
Total Expenditures of Federal Awards			<u>\$1,793,849</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Agriculture</u>			
<i>Direct Awards</i>			
1890 Institution Capacity Building Grants	10.216	---	\$ 134,071
Cooperative Forestry Assistance	10.664	-	35,370
Resource Conservation and Development	10.901	-	122,232
Environmental Quality Incentives Program	10.912	-	6,668
Agricultural Statistics Report	10.950	-	2,000
Bayou Program	43-3AEP-7-80080	-	8,269
USDA Student Book Allowance	12-40-0001	-	2,681
CSRS Program Income	SEC 1445	-	49,664
Agricultural Market Outreach Conference	12-25A-3748	-	99,180
Visitation-Chinese Scientist	59-314-18-8-014-10	-	3,286
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Agricultural Research-Basic and Applied Research	10.001	-	17,236
Grants for Agricultural Research, Special Research Grants	10.200	-	184,479
Payments to 1890 Land Grant Colleges	10.205	-	1,218,699
Grants for Agricultural Research-Competitive Research Grants	10.206	-	(530)
1890 Institution Capacity Building Grants	10.216	-	96,212
Small Farmer Outreach Training or Technical Assistance Program	10.443	-	259,869
Forestry Research	10.652	-	(1,023)
Cooperative Forestry Assistance	10.664	-	7,293
Resource Conservation and Development	10.901	-	2,660
Farm Land Protection Program	10.913	-	<u>12,719</u>
Total U. S. Department of Agriculture			<u>2,261,035</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Commerce</u>			
<u>Direct Awards</u>			
Measurement and Engineering Research and Standards	11.609	---	\$ <u>7,593</u>
Total U. S. Department of Commerce			
<u>U. S. Department of the Army</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			
Collaborative Research and Development	12.114	—	<u>24,359</u>
Total U. S. Department of the Army			
<u>U. S. Department of the Navy</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			
Basic and Applied Scientific Research	12.300	—	<u>760,829</u>
Total U. S. Department of the Navy			

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	Activity
<u>U. S. Department of the Air Force</u>			
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Air Force Defense Research Sciences Program	12.800	—	\$ <u>67,804</u>
Total U. S. Department of the Air Force			
			<u>67,804</u>
<u>National Security Agency</u>			
<i>Direct Awards</i>			
Mathematical Sciences Grant Program	12.901	—	615
<i>Awards From a Pass-Through Entity</i>			
Through: IT Corporation			
Mathematical Sciences Grant Program	12.901	102857	<u>109,675</u>
Total National Security Agency			
			<u>110,290</u>
<u>U. S. Department of Housing and Urban Development</u>			
<i>Direct Awards</i>			
Historically Black Colleges and Universities Program	14.237	—	42,696
Community Development Work-Study Program	14.512	—	<u>42,431</u>
Total U. S. Department of Housing and Urban Development			
			<u>85,127</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	Activity
<u>U. S. Department of the Interior</u>			
<i>Direct Awards</i>			
Fish and Wildlife Management Assistance	15.608	—	\$ 27,916
Assistance to State Water Resources Research Institutes	15.805	—	<u>92,857</u>
Total U. S. Department of the Interior			<u>120,773</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Transportation</u>			
<i>Direct Awards</i>			\$ 49,526
Federal Transit Grants for University Research and Training	20.502	—	
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			16,415
Federal Transit Grants for University Research and Training	20.502	—	
<i>Awards From a Pass-Through Entity</i>			23,774
Through: South Carolina State			
Federal Transit Grants for University Research and Training	20.502	SCSU97STI	
Total U. S. Department of Transportation			
			<u>89,715</u>
<u>National Aeronautics and Space Administration</u>			
<i>Direct Awards</i>			237,565
Aerospace Education Services Program	43.001	—	
<i>Awards From A Pass-Through Entity</i>			46,435
Through: Quality Education for Minorities Network			
QE NASA Sharp Plus	---	NAGS-4122	
Through: National Research Council			78,766
NASA Administrators Fellowship	---	43002-43	
Through: National Action Council for Minorities in Engineering			35,355
NAC CME-NASA Student Award	—	NGT5-90015	
Through: Space Telescope Science Institute			140
Astronomy Education	—	NAS5-26555	

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	<u>Activity</u>
<u>National Aeronautics and Space Administration, Continued</u>			
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Technology Transfer	43.002	—	<u>\$1,372,577</u>
Total National Aeronautics and Space Administration			
			<u>1,770,838</u>
<u>National Endowment for the Humanities</u>			
<i>Direct Awards</i>			
Promotion of the Humanities-Fellowships and Stipends	45.160	—	<u>29,003</u>
Total National Endowment for the Humanities			
			<u>29,003</u>
<u>National Science Foundation</u>			
<i>Direct Awards</i>			
Engineering Grants	47.041	—	509,000
Mathematical and Physical Science	47.049	—	144,549
Computer and Information Science and Engineering	47.070	—	2,186
Biological Sciences	47.074	—	212,843
Social, Behavioral and Economic Sciences	47.075	—	19,003

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	<u>Activity</u>
<u>National Science Foundation, Continued</u>			
<u>Research and Development Cluster</u>			
<u>Direct Awards</u>			\$ 5,411
Mathematical and Physical Science	47.049	—	
<u>Awards From a Pass-Through Entity</u>			
Through: University of Tennessee Computer and Information Science and Engineering	47.070	ASC-9523470	<u>23,612</u>
Total National Science Foundation			<u>916,604</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	Activity
<u>Environmental Protection Agency</u>			
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Environmental Protection-Consolidated Research	66.500	---	\$ <u>291,016</u>
Total Environmental Protection Agency			
			<u>291,016</u>
<u>U. S. Department of Energy</u>			
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Office of Energy Research Financial Program	81.049	—	211,720
Conservation Research and Development	81.086	—	529,927

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Energy, Continued</u>			
<u>Research and Development Cluster, Continued</u>			
<i><u>Awards From a Pass-Through Entity</u></i>			
Through: University of California Office of Energy Research Financial Program	81.049	W-7405-ENG-48	\$ 18,946
Through: Oak Ridge Institute for Science and Education Office of Energy Research Financial Program	81.049	DEAC05760R00033	56,665
Through: Lockheed Martin Energy Systems Office of Energy Research Financial Program	81.049	DEAC05840R21400	35,690
Through: Clark-Atlanta University Conservation Research And Development	81.086	DE-FC0490AL 6615	<u>92,177</u>
Total U. S. Department of Energy			<u>945,125</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education</u>			
<u>Direct Awards</u>			
Higher Education-Institutional Aid	84.031	---	\$ 1,092,059
Rehabilitation-Long-Term Training	84.129	-	3,600,627
<u>Trio Cluster</u>			
<u>Direct Awards</u>			
Trio-Student Support Services	84.042	-	242,341
Trio-Talent Search	84.044	-	362,713
Trio-Upward Bound	84.047	-	487,575
<u>Awards From a Pass-Through Entity</u>			
<u>Through: University of Virginia</u>			
Special Education-Personnel Development and Parent Training	84.029	HU295600006	13,505
Minority Science Improvement	84.120	H029J6006	11,051
<u>Through: University of Alabama</u>			
Rehabilitation Long-Term-Training	84.129	H133030025-96A	11,493

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education, Continued</u>			
<u>Student Financial Assistance Cluster</u>			
<i>Direct Awards</i>			
Federal Supplemental Educational Opportunity Grants	84.007	—	\$ 576,469
Federal Family Education Loans	84.032	—	24,840,795
Federal Work-Study Program	84.033	—	1,054,281
Federal Pell Grant Program	84.063	—	<u>11,764,241</u>
Total U. S. Department of Education			
<u>44,057,150</u>			

U. S. Department of Health and Human Services

<i>Direct Awards</i>			
Health Care Financing Research, Demonstrations and Evaluations	93.779	—	1,281
<u>Student Financial Assistance Cluster</u>			
<i>Direct Awards</i>			
Scholarships for Health Profession Students from Disadvantaged Backgrounds	93.925	—	372,606

Awards From A Pass-Through Entity

<u>Through: Central State University</u>			
Family Violence Prevention and Services- Grants to States and Indian Tribes	93.671	D67M09400/030	216,840

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 BATON ROUGE CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	Activity
<u>U. S. Department of Health and Human Services, Continued</u>			
<u>Research and Development Cluster</u>			
<i>Direct Awards</i>			
Minority Biomedical Research Support	93.375	---	\$ 252,813
Research Infrastructure	93.389	—	<u>749,777</u>
<u>Total U. S. Department of Health and Human Services</u>			
<u>1,593,317</u>			
<u>Corporation for National and Community Service</u>			
<i>Direct Awards</i>			
Learn and Serve America-Higher Education	94.005	—	<u>7,806</u>
<u>Total Corporation for National and Community Service</u>			
<u>7,806</u>			
<u>Total Expenditures of Federal Awards</u>			
<u>\$ 53,138,384</u>			

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	Activity
<u>U. S. Department of the Navy</u>			
<i>Awards From a Pass-Through Entity</i>			
Through: Concurrent Technologies Basic and Applied Scientific Research	12.300	970800274A	\$ <u>518,874</u>
Total U. S. Department of the Navy			
			<u>518,874</u>
<u>U. S. Department of Housing and Urban Development</u>			
<i>Awards From a Pass-Through Entity</i>			
Through: Housing Authority of New Orleans Community Development Work Study Program	14.512	LA48DET 00101-95	<u>172,457</u>
Total U. S. Department of Housing and Urban Development			
			<u>172,457</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	Federal CFDA or Other Number	Pass-Through Entity's Number	<u>Activity</u>
<u>U. S. Department of Justice</u>			
<u>Direct Awards</u>			
Public Safety Partnerships and Community Policing Grants	16.710	---	\$ <u>22,926</u>
Total U. S. Department of Justice			<u>22,926</u>
<u>National Aeronautics and Space Administration</u>			
<u>Direct Awards</u>			
Technology Transfer	43.002	---	<u>147,561</u>
Total National Aeronautics and Space Administration			<u>147,561</u>
<u>National Science Foundation</u>			
<u>Direct Awards</u>			
Social, Behavioral and Economic Sciences	47.075	---	\$ <u>10,943</u>
Total National Science Foundation			<u>10,943</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS, CONTINUED
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education</u>			
<i>Direct Awards</i>			
Higher Education-Institutional Aid	84.031	---	\$ 1,490,100
<u>Trio Cluster</u>			
<i>Direct Awards</i>			
Trio-Student Support Services	84.042	---	350,358
Trio-Talent Search	84.044	---	258,837
Trio-Upward Bound	84.047	---	286,619
<u>Student Financial Assistance Cluster</u>			
<i>Direct Awards</i>			
Federal Supplemental Educational Opportunity Grants	84.007	---	196,705
Federal Family Education Loans	84.032	---	5,659,493
Federal Work-Study Program	84.033	---	368,386
Federal Pell Grant Program	84.063	---	5,852,823
Federal Direct Student Loan	84.268	---	<u>2,564,321</u>
Total U. S. Department of Education			<u>17,027,642</u>
Total Expenditures of Federal Awards			<u>17,900,403</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
 SHREVEPORT-BOSSIER CITY CAMPUS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Pass-Through Entity's Number</u>	<u>Activity</u>
<u>U. S. Department of Education</u>			
<u>Direct Awards</u>			
Higher Education-Institutional Aid	84.031	---	\$1,074,878
<u>Trio Cluster</u>			
<u>Direct Awards</u>			
Trio-Student Support Services	84.042	—	248,385
Trio-Talent Search	84.044	—	279,741
Trio-Upward Bound	84.047	—	297,071
<u>Student Financial Assistance Cluster</u>			
<u>Direct Awards</u>			
Federal Supplemental Educational Opportunity Grants	84.007	—	72,592
Federal Work-Study Program	84.033	—	246,456
Federal Pell Grant Program	84.063	—	2,259,711
Federal Direct Student Loan	84.268	---	<u>189,606</u>
Total U. S. Department of Education			<u>4,668,440</u>
Total Expenditures of Federal Awards			<u>\$4,668,440</u>

The accompanying notes are an integral part of these schedules.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999

NOTE 1 - General

The Southern University System (the University) is a publicly supported institution of higher education. The University is a political subdivision of the State of Louisiana. As defined by Government Accounting Standards Board Statement Number 14 within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of the University and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six-year term by the Governor with the consent of the Senate, and one student member appointed for a one-year term by a council composed of the student body presidents of the University. As a State agency, operations of the University's instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University System is comprised of four separate agencies. These agencies are :

Board and System Administration;
Baton Rouge Campus;
New Orleans Campus; and
Shreveport-Bossier City Campus.

The accompanying Schedules of Expenditures of Federal Awards presents the activity of all federal financial assistance programs administered by the Southern University System. All expenditures of federal awards received directly from federal agencies and pass-through entities are included on the Schedules. Because the Schedules present only a selected portion of the activities of the System, it is not intended to and does not present either the financial position, changes in fund balances or the current funds revenues, expenditures, and other changes of the University.

Annually, the State of Louisiana issues a Schedule of Expenditures of Federal Awards which includes the activity contained in the accompanying Schedules of Expenditures of Federal Awards.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 2 - Basis of Accounting and Presentation:

The accompanying Schedules of Expenditures of Federal Awards are presented using the modified accrual basis of accounting which is described in the notes to the University's component unit financial statements which are audited by the Legislative Auditors. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

All federal grant expenditures, except Cooperative Extension (CFDA Number 10.500) and Payments to 1890 Land Grant Colleges and Tuskegee University (CFDA Number 10.205), are accounted for in the Current Funds-Restricted of the respective agency of the University. Grant expenditures relative to Cooperative Extension and Payments to 1890 Land Grant Colleges are accounted for in the Current Funds-Unrestricted of the Baton Rouge Campus. However, for purposes of reporting expenditures of federal awards, such transactions are reported in the Schedules of Expenditures of Federal Awards - Board and System Administration and the Baton Rouge Campus.

The accompanying Schedules of Expenditures of Federal Awards has been prepared in the format as set forth in OMB Circular A-133 and the related Compliance Supplement. The purpose of the Schedule of Expenditures of Federal Awards is to present a summary of those activities of the Southern University System for the year ended June 30, 1999 which have been financed principally by the U. S. Government (federal awards). For purposes of the schedules, federal awards include all Federal assistance and procurement relationships entered into directly between the University and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements. Because the Schedules present only a selected portion of the activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures, and other changes of the University.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

**NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans) _____ :**

The Perkins Loan Program, (the Program) formerly the National Direct Student Loan Program, is operated by the University under an agreement with the United States Department of Education. Each campus within the System maintains its own separate Loan Fund. The accounts of each Program are included among the Loan Funds for each campus within the System.

During the current fiscal year, EF6 Technologies, formerly EduServe Technologies, Inc. an outside service center provided billing and collection services on behalf of the Baton Rouge, New Orleans and Shreveport/Bossier City campuses.

The New Orleans, Shreveport/Bossier City and Baton Rouge Campuses did not disburse any loans to students during the year ended June 30, 1999. Additionally, the campuses did not receive any federal capital contributions during the year ended June 30, 1999.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans), Continued

BATON ROUGE CAMPUS

Listed below is a brief summary of the loan activity as taken from the unaudited records for each campus:

<u>Contributions</u>	Period from Inception to June 30, 1999 <u>(Unaudited)</u>	For the Year Ended June 30, 1999
Federal University	\$6,616,617 <u>735,180</u>	\$ -0- <u>-0-</u>
Total	<u>\$7,351,797</u>	<u>\$ -0-</u>
<u>Repayments of Fund Capital</u>		
Federal University	\$1,684,305 <u>187,145</u>	\$ 71,297 <u>7,922</u>
Total	<u>\$1,871,450</u>	<u>\$ 79,219</u>
<u>Analysis of Loans Receivable</u>		
Balance, beginning of period/year	\$ -0-	\$2,308,910
Funds advanced	<u>9,945,146</u>	<u>1,895</u>
Total	<u>9,945,146</u>	<u>2,310,805</u>
Less: Credits		
Collections	4,239,699	47,406
Cancellations--		
Teaching service/ military	561,660	824
Death/ disability	54,631	900
Bankruptcy	85,799	-0-
Defaulted loan principal assigned to Federal Government	2,715,592	2,439
Other principal adjustments	<u>28,432</u>	<u>(97)</u>
Total credits	<u>7,685,813</u>	<u>51,472</u>
Balance 06/30/99	<u>\$2,259,333</u>	<u>\$2,259,333</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued:

NEW ORLEANS CAMPUS

<u>Contributions</u>	Period from Inception to June 30, 1999 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 1999</u>
Federal	\$ 132,145	\$ -0-
University	<u>14,683</u>	<u>-0-</u>
Total	<u>\$ 146,828</u>	<u>\$ -0-</u>
 <u>Repayments of Fund Capital</u>		
Federal	\$ 16,820	\$ 149
University	<u>1,869</u>	<u>17</u>
Total	<u>\$ 18,689</u>	<u>\$ 166</u>
 <u>Analysis of Loans Receivable</u>		
Balance, beginning of period/year	\$ -0-	\$ 84,111
Funds advanced	<u>174,337</u>	<u>-0-</u>
Total	<u>174,337</u>	<u>\$ 84,111</u>
 Less: Credits		
Collections	42,662	5,209
Cancellations--		
Teaching service/ military	11,280	-0-
Bankruptcy	673	-0-
Defaulted loan principal assigned to Federal Government	34,975	-0-
Other principal adjustments	<u>5,845</u>	<u>-0-</u>
Total credits	<u>95,435</u>	<u>5,209</u>
Balance, June 30, 1998	<u>\$ 78,902</u>	<u>\$ 78,902</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 3 - Program Activity, Organization and Financing (Perkins Loans), Continued:

SHREVEPORT-BOSSIER CAMPUS

<u>Contributions</u>	Period from Inception to June 30, 1999 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 1999</u>
Federal University	\$ 941,904 <u>104,656</u>	\$ -0- <u>0-</u>
Total	<u>\$1,046,560</u>	<u>\$ -0-</u>
<u>Repayments of Fund Capital</u>		
Federal University	\$ 323,841 <u>35,982</u>	\$ 35,988 <u>3,998</u>
Total	<u>\$ 359,823</u>	<u>\$ 39,986</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 3 - Program Activity, Organization and
Financing (Perkins Loans), Continued:

SHREVEPORT-BOSSIER CAMPUS

Analysis of Loans Receivable

	Period from Inception to June 30, 1999 <u>(Unaudited)</u>	For the Year Ended <u>June 30, 1999</u>
Balance, beginning of period/year	\$ -0-	\$ 650,025
Funds advanced	<u>1,364,255</u>	<u>-0-</u>
Total	<u>1,364,255</u>	<u>650,025</u>
Less:		
Collections	604,602	21,356
Cancellations--		
Teaching		
service	3,625	(169)
Death/Disability	15,369	350
Bankruptcy	12,694	-0-
Defaulted loan		
principal		
assigned to		
Federal		
Government	89,804	-0-
Loan principal		
adjustments	<u>9,673</u>	<u>-0-</u>
Total credits	<u>735,767</u>	<u>21,537</u>
Balance, June 30, 1999	<u>\$ 628,488</u>	<u>\$ 628,488</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 4 - Pell Grant Program:

The Pell Grant program provides eligible students with a foundation of financial aid to help defray the costs of post-secondary education. The University receives direct payment from the Department of Education for allowable administrative costs.

During the year, each campus disbursed the following amounts for Pell Grants for the prior and current year and received the following direct payments from the Department of Education for allowable administrative costs.

<u>Campus</u>	<u>Pell Expenditures</u>	<u>Administrative Cost Recovery</u>
Baton Rouge	\$ <u>11,764,241</u>	\$ <u>25,235</u>
New Orleans	\$ <u>5,852,823</u>	\$ <u>12,230</u>
Shreveport - Bossier City	\$ <u>2,259,711</u>	\$ <u>4,390</u>

NOTE 5 - Federal Family Education and William D. Ford Federal Direct Loan Program:

The Student Loan Programs enable eligible students to borrow directly from a bank or other lending institutions and a portion of the loan is guaranteed by the Federal Government. The loan activity is not required to be recorded in the accounting records of the University. During the year ended June 30, 1999, the following amounts were disbursed by each campus for the Federal Family Education Student and William D. Ford Federal Direct Loan Programs:

<u>Campus</u>	<u>Federal Family Education Loan Amount</u>	<u>William D. Ford Direct Loan Amount</u>
Baton Rouge	\$ <u>24,840,795</u>	\$ <u>-0-</u>
New Orleans	\$ <u>5,659,493</u>	\$ <u>2,564,321</u>
Shreveport - Bossier City	\$ <u>-0-</u>	\$ <u>189,606</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 6 - College Work-Study Program:

The University established the College Work Study (CWS) Program pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 1999, the following amounts were disbursed by each campus for the CWS Program:

Baton Rouge Campus

<u>Description</u>	<u>Amount</u>
Federal expenditures	\$1,004,078
Administrative costs	<u>50,203</u>
Sub-total	1,054,281
Institutional matching	<u>-0-</u>
Total	<u>\$1,054,281</u>

New Orleans Campus

Federal expenditures	\$ 350,843
Administrative costs	<u>17,543</u>
Sub-total	368,386
Institutional matching	<u>-0-</u>
Total	<u>\$ 368,386</u>

Shreveport-Bossier City Campus

Federal expenditures	\$ 234,720
Administrative costs	<u>11,736</u>
Sub-total	246,456
Institutional matching	<u>-0-</u>
Total	<u>\$ 246,456</u>

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 6 - College Work-Study Program, Continued:

The Baton Rouge, New Orleans and Shreveport-Bossier City Campuses elected and received approval from the Department of Education to waive the institutional matching requirement for the College Work Study Program's approved funding level for the fiscal year ended June 30, 1999. Each campus was entitled to this waiver because of its participation in the Strengthening Historically Black Colleges Title III Program.

NOTE 7 - State Expenditures - Preventive Maintenance:

As provided by Louisiana Revised Statute 17.3886 (A), the University adopted a building and facility preventive maintenance program which was approved by the Louisiana Board of Regents. This program allows the University to retain any funds appropriated or allocated which were unexpended and unobligated at the end of the fiscal year.

NOTE 8 - Agency Funds:

This fund group represents funds for which the University acts as custodian or fiscal agent on behalf of others, such as student or faculty organizations and workshops.

NOTE 9 - Contingencies:

Participation in Grant/Loan Programs

The University administers and participates in certain Federal and State programs as disclosed in the Schedules of Expenditures of Federal Awards. In connection with the administration and operations of these programs, the University is to expend grant funds, and allocations in accordance with program guidelines and regulations. However, should the University have operated/administered the programs and/or grants in a manner which would be in non-compliance with the guidelines and regulations, the University may be required by funding sources to repay some portion or all of the grant award.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 9 - Contingencies, Continued:

Participation in Grant/Loan Programs, Continued

The audit disclosed certain items or transactions as questioned costs. Also, the University is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals. The accompanying Schedules of Expenditures of Federal Awards have not been adjusted for those items. The ultimate resolution or determination as to whether the costs will be allowable or unallowable under the affected grants will be made by the various funding sources.

NOTE 10 - Major Federal Financial Assistance Programs:

The Southern University System's major federal financial assistance programs for the year ended June 30, 1999 were determined on a state level based upon program activity. Such programs are the Student Financial Assistance, Trio and Research and Development Clusters, and Vocational Education - Basic Grants to States Program.

NOTE 11 - Supplementary Financial Information:

The Schedules of Disclosures for federally assisted loans summarizes the amount of loans made or disbursed during the year for the Federal Family Education Student loan, William D. Ford Federal Direct Loan Program, College Housing Facilities Loans, and the Perkins Loan. Additionally, the Schedule summarizes the amount of principal and interest canceled (military and teacher) for the National Defense/Perkins Loan Program.

The Schedules of Fixed Price Contracts summarizes the total amount of revenues received and expenses disbursed under fixed-price contracts.

The Schedules of Non-Federal Expenditures and Disbursements sets forth the program expenditures and disbursements funded by the State of Louisiana and private sources.

SOUTHERN UNIVERSITY SYSTEM
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999
(CONTINUED)

NOTE 11 - Supplementary Financial Information:
Continued

The Schedules of Secondary Subrecipients of Major Federal Programs represent disbursements of major program funds to non-State of Louisiana subrecipients.

The Schedules of State Agency/University sub-recipients of Federal Programs represent disbursement of federal funds to State of Louisiana agencies.

The Schedules of Interagency Expenditures of Federal Awards summarizes federal expenditures financed by the State of Louisiana with funds received from the federal government.

SUPPLEMENTARY DATA

SCHEDULE I

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>LOANS DISBURSED</u>	<u>OUTSTANDING LOAN BALANCE</u>	<u>PRINCIPAL AND INTEREST</u>
Federal Family Education Loans	84.032	\$ <u> -0-</u>	Not applicable	Not applicable
Federal Perkins Loans	84.038	\$ <u> -0-</u>	Not applicable	Not applicable
College Housing and Other Educational Facilities Loans	84.142	\$ <u> -0-</u>	Not applicable	Not applicable
National Defense/ Perkins Loans Military and Teacher Cancellations for Loans after 07/01/72	84.037	\$ <u> -0-</u>	Not applicable	Not applicable

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE II

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS

SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 1999

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>24,840,795</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>2,259,333</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>-0-</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE III

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS

SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
FOR THE YEAR ENDED JUNE 30, 1999

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
Federal Family Education Loans	84.032	\$ <u>5,659,493</u>	Not applicable	Not applicable
William D. Ford Federal Direct	84.268	\$ <u>2,564,321</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>78,902</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>-0-</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE IV

SOUTHERN UNIVERSITY SYSTEM
 SHREVEPORT-BOSSIER CITY CAMPUS
 SCHEDULE OF DISCLOSURES FOR FEDERALLY ASSISTED LOANS
 FOR THE YEAR ENDED JUNE 30, 1999

PROGRAM NAME	CFDA NO.	LOANS DISBURSED	OUTSTANDING LOAN BALANCE	PRINCIPAL AND INTEREST
William D. Ford Federal Direct	84.268	\$ <u>189,606</u>	Not applicable	Not applicable
Federal Perkins Loans Program	84.038	\$ <u>-0-</u>	\$ <u>628,488</u>	Not applicable
College Housing and Other Educational Facilities Loans	84.142	Not applicable	\$ <u>-0-</u>	Not applicable
National Defense/Perkins Loans Military and Teacher Teacher Cancellations for Loans made after July 1, 1972	84.037	Not applicable	Not applicable	\$ <u>-0-</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE V

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION

SCHEDULE OF FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>EXPENDITURE</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University - Board and System Administration did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1999.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY

BATON ROUGE CAMPUS

SCHEDULE OF FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
Collaborative Research and Development	12.114	Army Enhanced Skills	DABT6095-0-0884	10/06/95-09/30/00	\$139,360	\$139,360
Office of Energy Research Financial Program	81.049	Thin Film Electric Cells	DEAC36-986010337	01/27/99-01/27/00	\$ 4,896	4,896
		Total			<u>\$144,256</u>	<u>\$144,256</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE VII

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FIXED-PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1999

PROGRAM NAME	CFDA NO.	GRANTOR	PROJECT NAME	AWARD ID NUMBER	AWARD PERIOD	REVENUES
(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University at New Orleans did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1999.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY
SHREVEPORT-BOSSIER CITY CAMPUS

SCHEDULE OF FIXED - PRICE CONTRACTS
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>GRANTOR</u>	<u>PROJECT NAME</u>	<u>AWARD ID NUMBER</u>	<u>AWARD PERIOD</u>	<u>REVENUES</u>	<u>EXPENDITURES</u>
(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

(1) Southern University at Shreveport-Boissier City did not receive any revenues under the terms of fixed-price contracts during the year ended June 30, 1999.

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE IX

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF NON-FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>EXPENDITURES</u>
<u>Other Expenditures</u>			
Zaire Rav II - Administrative Cost	N/A	07/01/98 - 06/30/99	\$ 17,461
Private Gifts and Grants	N/A	07/01/98 - 06/30/99	67,126
State Expenditures - Preventive Maintenance (NOTE 7)	N/A	07/01/98 - 06/30/99	304,791
Restricted Student Accounts	N/A	07/01/98 - 06/30/99	340,403
State Grants	N/A	07/01/98 - 06/30/99	267,345
City of Baton Rouge - Youth Education Support Program	N/A	07/01/98 - 06/30/99	717
City of Tallulah - Extension Parenting Workshop	N/A	11/05/98 - 08/31/99	<u>18,171</u>
Total Expenditures			<u>\$1,016,014</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE X

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS

SCHEDULE OF NON-FEDERAL EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
State Grants	N/A	07/01/98 - 06/30/99	\$ 1,193,610
Private Gifts and Grants	N/A	07/01/98 - 06/30/99	1,253,795
Agency Funds (NOTE 8)	N/A	07/01/98 - 06/30/99	1,993,381
Endowment Expenditures	N/A	07/01/98 - 06/30/99	42,774
Student Activity Funds - Law School	N/A	07/01/98 - 06/30/99	893
Alumni Foundation Fund	N/A	07/01/97 - 06/30/98	1,622
National Youth Sports Program	N/A	07/01/98 - 06/30/99	85,921
City of Baton Rouge - National Training Workshop	N/A	07/01/98 - 06/30/99	<u>4,500</u>
Sub-total			<u>4,576,496</u>
<u>Loan Disbursements</u>			
SGA Loan Fund	N/A	07/01/97 - 06/30/99	<u>24,489</u>
Total Other Expenditures			\$ <u>4,600,985</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XI

SOUTHERN UNIVERSITY SYSTEM

NEW ORLEANS CAMPUS

SCHEDULE OF OTHER EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
Preparation for Youth-City of New Orleans	N/A	07/01/98 - 06/30/99	\$ 39
National Youth Sports Program	N/A	07/01/98 - 06/30/99	66,853
State Grants	N/A	07/01/98 - 06/30/99	326,479
Private Gifts and Grants	N/A	07/01/98 - 06/30/99	6,165
Agency Funds (NOTE 8)	N/A	07/01/98 - 06/30/99	791,617
Endowment Expenditures	N/A	07/01/98 - 06/30/99	<u>13,350</u>
Sub-total			<u>1,204,503</u>
<u>Loan Disbursements</u>			
SGA Loan Fund	N/A	07/01/98 - 06/30/99	<u>1,574</u>
Total Other Expenditures			<u>\$1,206,077</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XII

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
 SCHEDULE OF OTHER EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 1999

<u>PROGRAM NAME</u>	<u>CFDA NO.</u>	<u>AWARD PERIOD</u>	<u>CURRENT YEAR EXPENDITURES</u>
<u>Other Expenditures</u>			
State Grants	None	07/01/98 - 06/30/99	\$ 93,604
Private Gifts and Grants	None	07/01/98 - 06/30/99	112,090
Agency Funds (NOTE 8)	None	07/01/98 - 06/30/99	<u>63,872</u>
	Sub-total		<u>269,566</u>
<u>Loan Disbursements</u>			
SGA Loan Fund	None	07/01/98 - 06/30/99	<u>(223)</u>
Total Other Expenditures			\$ <u>269,343</u>

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF SECONDARY SUBRECIPIENTS OF
MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	CFDA OR OTHER <u>NUMBER</u>	PROGRAM <u>NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University Board and System Administration did not disburse any major federal program funds to secondary subrecipients.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
 SCHEDULE OF SECONDARY SUBRECIPIENTS OF
 MAJOR FEDERAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
U. S. Department of the Navy	12.300	Basic and Applied Scientific Research	\$ 6,450	Develosoft Corporation
U. S. Department of the Navy	12.300	Basic and Applied Scientific Research	41,278	University of Georgia Tech
U. S. Department of the Air Force	12.800	Defense Research Sciences Program	16,838	Polytechnic University
Department of Transportation	20.502	Federal Transit Grants For University Research and Training	9,399	Structural Damage Control, Inc.
National Aeronautics and Space Administration	43.002	Technology Transfer	12,007	Southern Methodist
National Aeronautics and Space Administration	43.002	Technology Transfer	61,066	University of California
National Aeronautics and Space Administration	43.002	Technology Transfer	50,631	University of West Florida
National Aeronautics and Space Administration	43.002	Technology Transfer	18,551	Wichita State University
National Aeronautics and Space Administration	43.002	Technology Transfer	7,000	Smith Research Corporation
National Aeronautics and Space Administration	43.002	Technology Transfer	57,317	Washington State University
U. S. Department of Energy	81.049	Office of Research Financial	<u>20,400</u>	NALASCO-Science Consultants
	Total		<u>\$300,937</u>	

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF SECONDARY SUBRECIPIENTS OF
MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (2) Southern University at New Orleans did not disburse any major federal program funds to secondary subrecipients.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF SECONDARY SUBRECIPIENTS OF
MAJOR FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>SECONDARY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

(1) Southern University at Shreveport-Bossier City did not disburse any major federal program funds to secondary subrecipients.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University Board and System Administration did not disburse any federal funds to other state agencies/universities.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
 SCHEDULE OF STATE AGENCY/UNIVERSITY
 SUBRECIPIENTS OF FEDERAL PROGRAMS
 FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u>
National Aeronautics and Space Administration	43.002	Technology Transfer	\$ 96,961	Louisiana State University
National Aeronautics and Space Administration	43.002	Technology Transfer	52,000	University of Southwestern Louisiana
U. S. Department of Energy	81.049	Office of Energy Research Financial Assistance	58,682	Louisiana State University
U. S. Department of Health and Human Services	93.389	Research Infrastructure	3,750	Grambling State University
U. S. Department of Health and Human Services	93.389	Research Infrastructure	<u>1,040</u>	University of Southwestern LA
	Total		\$ <u>212,433</u>	

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u> (1)	<u>CFDA OR OTHER NUMBER</u> (1)	<u>PROGRAM NAME</u> (1)	<u>ACTIVITY</u> (1)	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u> (1)
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(1) Southern University at New Orleans did not disburse any federal funds to other state agencies/universities.

See the Independent Auditors' Report on Supplementary Information.

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF STATE AGENCY/UNIVERSITY
SUBRECIPIENTS OF FEDERAL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR</u>	<u>CFDA OR OTHER NUMBER</u>	<u>PROGRAM NAME</u>	<u>ACTIVITY</u>	<u>STATE AGENCY OR UNIVERSITY SUBRECIPIENT</u>
(1)	(1)	(1)	(1)	(1)

- (1) Southern University at Shreveport-Bossier City did not disburse any federal funds to other state agencies/universities.

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXI

SOUTHERN UNIVERSITY SYSTEM
BOARD AND SYSTEM ADMINISTRATION
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture-Youth Education Support	C-945-028	Louisiana State University	\$ 17,780
U. S. Department of Agriculture-Families First-Nutrition Well	CFMS-526909	Office of Family Support- Department of Social Services	65,705
U. S. Department of Agriculture-Cooperative State Research, Education and Extension Service	96-ESA6-1-10121 R940438	Louisiana State University	<u>2,552</u>
Total Interagency Expenditures of Federal Awards			\$ <u>86,037</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXII

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture-National School Lunch Program	10.555	Department of Education	\$ 27,313
U. S. Department of Commerce-Coastal Zone Management Administration Awards	11.419	Department of Natural Resources	133,680
Department of Defense-Math Sciences Grants Program	12.901	University of New Orleans	21,580
Department of Defense-Defense Special Weapons Agency	R184055	Louisiana State University	53,047
Department of Labor-Job Training Partnership Act	17.250	Department of Labor	(34,983)
U. S. Department of Transportation-Federal Transit Grants for University Research and Training	20.502	Department of Transportation	27,629
National Aeronautics and Space Administration-	43.001	Louisiana State University	66,779
Aerospace Education Services Program			
National Aeronautics and Space Administration-	43.001	LEQSF	92,254
Aerospace Education Services Program			
National Aeronautics and Space Administration-	43.001	Department of Education	(3,451)
Aerospace Education Services Program			
National Aeronautics and Space Administration-	43.001	LAMP	132,349
Aerospace Education Services Program			
National Science Foundation-	47.070	LEQSF	48,246
Computer and Information Science and Engineering			
National Science Foundation-	47.070	LASIP	477,199
Computer and Information Science and Engineering			
National Science Foundation-	47.070	Louisiana State University	132,941
Computer and Information Science and Engineering			

SCHEDULE XXII

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS, CONTINUED
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
National Science Foundation- Computer and Information Science and Engineering	47.070	Board of Regents	665
Small Business Administration-Small Business Development Center	59.037	Department of Economic Development	77,932
U. S. Department of Education-Vocational Education-Basic Grants to States	84.048	Department of Education	15,392
U. S. Department of Education-Louisiana Library Network	R163150	Louisiana State University	8,680
U. S. Department of Health and Human Services- Research Infrastructure	93.389	Department of Health and Hospitals	199,038
U. S. Department of Health and Human Services- Research Infrastructure	93.389	Board of Regents	163,605
U. S. Department of Health and Human Services- Low Income Home Energy Assistance	93.568	Department of Social Services	<u>104,906</u>

Total Interagency Expenditures of Federal Awards

\$ 1,744,801

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXIII

SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
U. S. Department of Agriculture-National School Lunch Program	10.555	Department of Education	\$ 39,029
Department of Defense-NANO Phase Magnetic Particles	CFMS-524355	Louisiana State University	2,460
National Science Foundation-Computer and Information Science and Engineering	47.070	Board of Regents	31,559
Small Business Administration-Small Business Development Center	59.037	Small Business Administration	64,685
Small Business Administration-Disadvantaged Business Enterprise	6-77050019	Small Business Administration	14,455
Small Business Administration-Disadvantaged Business Enterprise	CFMS530972	Department of Transportation	173,903
Department of Health and Human Services- Evaluation of the Tangible Program	CFMS-528958	Department of Social Services	277,582
Department of Health and Human Services- Medicaid Training Center	CR-603-80038	University of New Orleans	281,510
Department of Health and Human Services- Survey Families Leaving Welfare	CFMS-528924	Department of Social Services	6,113
Department of Health and Human Services- Title IV Grant	370-7870	Department of Social Services	<u>139,204</u>
Total Interagency Expenditures of Federal Awards			<u>\$ 1,030,500</u>

See the Independent Auditors' Report on Supplementary Information.

SCHEDULE XXIV

SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CITY CAMPUS
SCHEDULE OF INTERAGENCY EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

<u>FEDERAL GRANTOR/PROGRAM NAME</u>	<u>Federal CFDA or Other Number</u>	<u>Primary State Agency</u>	<u>Activity</u>
National Science Foundation-Computer and Information Science and Engineering	47.070	Louisiana Educational Quality Support Fund	\$ 8,964
U. S. Department of Education-Vocational Education- Basic Grants to States	84.048	Department of Education	240,175
U. S. Department of Health and Human Services- Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations	93.144	Department of Health and Hospitals	2,212
U. S. Department of Health and Human Services- Special Minority Initiatives	93.960	Grambling State	<u>40,783</u>
Total Interagency Expenditures of Federal Awards			\$ <u>292,134</u>

See the Independent Auditors' Report on Supplementary Information.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

We have audited the Schedules of Expenditures of Federal Awards of the Southern University System (the University) as of and for the year ended June 30, 1999, and have issued our report thereon dated November 19, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date.

Compliance

As part of obtaining reasonable assurance about whether the University's Schedules of Expenditures of Federal Awards are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests of compliance disclosed an instance of noncompliance that may be material to the Schedules of Expenditures of Federal Awards, but for which the ultimate resolution cannot

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

presently be determined. This instance of non-compliance is identified in Schedule II as audit finding 99-01. Also, during our exit conference with management of the University, we discussed certain immaterial instances of noncompliance.

We did not audit the University's compliance with the regulations governing the administration of the NDSL/Perkins program as set forth in the Code of Federal Regulations CFR 34, Part 674. Those administrative requirements govern functions performed by the outside service center. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

The outside service center's compliance with the requirements governing the functions it performs for the University is audited by another auditor, whose report was furnished to us as of our report issuance date. Based on our review of the other auditors report, we have determined that all of the compliance requirements included in the OMB Circular A-133 Compliance Supplement that are applicable to the programs in which the University participates are addressed in either our report or the report of the other auditor. The audit report on the outside service center includes immaterial instances of non-compliance pertaining to services carried out for the University. The scope of our work was not sufficient to express, and we do not express, an opinion on the completeness of the findings. Information on the effect of the reported findings on the University's SFA programs is included in the EFG Technologies Compliance Attestation examination report prepared by PriceWaterhouseCoopers.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

Internal Control Over Financial Reporting

In planning and performing our audit, except for the functions performed at the University's contracted outside service center in connection with processing transactions for the NDSL/Perkins program, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedules of Expenditures of Federal Awards and not to provide assurance on the internal control over financial reporting.

For the internal control structure categories at the contracted outside service center, another auditor obtained an understanding of the design of relevant policies and procedures, determined whether they have been placed in operation, and assessed control risk. The other auditors' report has been furnished to us as of our report issuance date. However, the scope of our work did not extend to these internal control structure policies and procedures established and maintained at the outside service center.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the Schedules of Expenditures of Federal Awards being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Also, we noted that other auditors for the outside service center indicated that they noted no matters involving the internal control structure and its operations that they consider to be material weaknesses.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal awards programs that we do not consider to be material weaknesses.

This report is intended for the information of the President, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Bruno & Tervalon

**BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS**

November 19, 1999

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

Compliance

We have audited the compliance of the Southern University System (the University) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. The component unit financial statements were audited by other independent auditors whose report has not been issued as of our report date. The University's major federal programs are identified in the summary of independent auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

As described in item 99-02 in the accompanying schedule of findings and questioned costs, the University is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals. Since the investigation has not been completed, we were unable to obtain information regarding the methodology utilized and the extent of Federal Work-Study funds received by ineligible individuals. Compliance with the requirements of eligible individuals to receive Federal Work-Study funds is necessary, in our opinion, for the University to comply with the requirements applicable to that program.

In our opinion, except for the effects of the noncompliance described in the preceding paragraph, which is presently not determinable, regarding the University's compliance with the requirements of the Federal Work-Study program regarding Eligibility, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as audit findings 99-03 through 99-09.

Resolving the instances of noncompliance identified in the third paragraph of this report is the responsibility of the management of the University, and federal officials. The determination of whether the identified instance of noncompliance will ultimately result in a disallowance of costs cannot be presently determined. Accordingly, no adjustments for any disallowances that may result has been made to the federal program amounts listed in the accompanying Schedules of Expenditures of Federal Awards.

We did not audit the University's compliance with the regulations governing the administration of the NDSL/Perkins program as set forth in the Code of Federal Regulations CFR 34, Part 674. Those administrative requirements govern functions performed by the outside service center. Since we did not apply auditing procedures to satisfy ourselves regarding compliance with those requirements, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

The outside service center's compliance with the requirements governing the functions it performs for the University is audited by another auditor, whose report was furnished to us as of our report issuance date. Based on our review of the other auditors report, we have determined that all of the compliance requirements included in the OMB Circular A-133 Compliance Supplement that are applicable to the programs in which the University participates are addressed in either our report or the report of the other auditor. The audit report on the outside service center includes an immaterial instance of non-compliance pertaining to services carried out for the University. The scope of our work was not sufficient to express, and we do not express, an opinion on the completeness of the finding. Information on the effect of the reported finding on the University's SFA programs is included in the EFG Technologies Compliance Attestation examination report prepared by PriceWaterhouseCoopers.

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, except for the functions performed at the University contracted Outside Service Center in connection with processing transactions for the NDSL/Perkins program, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

For the internal control structure categories at the contracted outside service center, another auditor obtained an understanding of the design of relevant policies and procedures, determined whether they have been placed in operation, and assessed control risk. The other auditors' report has been furnished to us as of our report issuance date. However, the scope of our work did not extend to these internal control structure policies and procedures established and maintained at the outside service center.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item numbers 99-02, 99-05, 99-06, 99-07 and 99-09.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item numbers 99-02, 99-05, 99-07 and 99-09 to be material weaknesses.

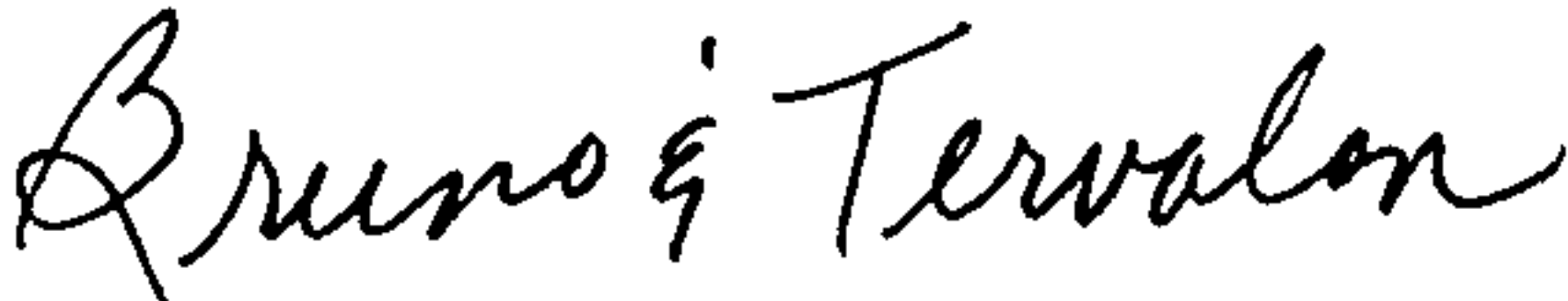
Also, we noted that other auditors for the outside service center indicated that they noted no matters involving the internal control structure and its operations that they consider to be material weaknesses.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(CONTINUED)**

Dr. Leon Tarver, II, President
Southern University System
Baton Rouge, Louisiana 70813

During our exit conference with management of the University, we discussed certain policy and procedural matters relating to federal awards programs that we do not consider to be material weaknesses.

This report is intended solely for the information and use of the President, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



**BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS**

November 19, 1999

SCHEDULE I

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 1999**

1. Type of report issued on the financial statements: Unqualified.
2. Did the audit disclose any reportable conditions in internal control: No.
3. Were any of the reportable conditions material weaknesses: No.
4. Did the audit disclose any noncompliance which is material to the financial statements of the organization: Uncertainty.
5. Did the audit disclose any reportable conditions in internal control over major programs: Yes.
6. Were any of the reportable conditions in internal control over major programs material weaknesses: Yes.
7. Type of report issued on compliance for major programs: Qualified for an uncertainty.
8. Did the audit disclose any audit findings which the independent auditors are required to report under OMB Circular A-133, Section 510(a): Yes.
9. The following is an identification of major programs:

<u>CFDA Number</u>	<u>Federal Program</u>
10.205	Payments to 1890 Land Grants
12.300	Research Capability Upgrade
47.074	Biological Sciences
84.007	Federal Supplemental Educational Opportunity Grants
84.032	Federal Family Education Loans
84.033	Federal Work Study Program
84.042	Trio-Student Support Services
84.044	Trio-Talent Search

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SUMMARY OF THE INDEPENDENT AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 1999**

<u>CFDA Number</u>	<u>Federal Program</u>
84.047	Trio-Upward Bound
84.048	Vocational Education-Carl Perkins
84.063	Federal Pell Grant Program
84.268	Federal Direct Student Loan
93.389	Minority Biomedical Research Support

10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) is as follows:

<u>Program</u>	<u>Amount</u>
Type A	Major Program Determination Performed on a State Level.

11. Did the auditee qualify as a low-risk auditee under OMB Circular A-133, Section 530:
No.

SCHEDULE II

**FINANCIAL STATEMENT FINDINGS FOR THE
YEAR ENDED JUNE 30, 1999**

**SOUTHERN UNIVERSITY SYSTEM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FINANCIAL STATEMENTS FINDINGS**

Compliance

Audit Finding Reference Number

99-01 Federal Work-Study Program

Federal Program and Specific Federal Award Identification

CFDA Title and Number

84.033 Federal Work-Study (FWS)

Condition and Recommendation

As described in Audit Finding Number 99-02, we noted during our audit that the University is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals. We recommend that management of the University complete the investigation and report the related results and proposed corrective action to federal officials and the Legislative Auditor.

SCHEDULE III

**FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1999**

SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

Audit Finding Reference Number

99-02 Federal Work-Study Program

Federal Program and Specific Federal Award Identification

CFDA Title and Number

84.033 Federal Work-Study (FWS)

Federal Award Year

June 30, 1999

Federal Agency

Department of Education

Pass-Through Entity

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement Part 5, Student Financial Assistance Programs, Section III Part E - Eligibility specifies the eligibility requirements for students to receive Federal Work-Study.

Condition and Perspective

We noted during our audit that the University is presently performing an investigation of the receipt of Federal Work-Study funds by ineligible individuals.

Cause

Since the investigation has not been completed, we were unable to obtain information regarding the methodology utilized and the extent of Federal Work-Study funds received by ineligible individuals.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED

Questioned Costs

We are unable at this time to determine the amount of questioned costs.

Effect

The University has not maintained an adequate system of internal control to ensure compliance with federal regulations.

Recommendation

We recommend that management of the University complete the investigation and report the related results and proposed corrective action to federal officials and the Legislative Auditor.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

99-03-Satisfactory Academic Progress

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.063 - Federal Pell Grant Program (PELL)

FEDERAL AWARD YEAR

June 30, 1999

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

Title IV regulations, 34 CFR Section 668.32 stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress.

Condition and Perspective

We noted during our audit that two (2) students out of seventy (70) tested were awarded and received financial aid, although the student did not meet the University's standards for achieving satisfactory academic progress.

**SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER, CONTINUED

99-03-Satisfactory Academic Progress

Cause

It appears that the University inadvertently disbursed aid to academically ineligible students.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$4,500 for the Federal Pell grant program.

Effect

It appears that the University disbursed financial aid to students that did not maintain satisfactory academic progress.

Recommendation

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

AUDIT FINDING REFERENCE NUMBER

99-04-Aid Exceeded Documented Need

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.032 - Federal Family Education Loan Program (FFEL)

FEDERAL AWARD YEAR

June 30, 1999

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

Title IV regulations, Section(s) 673.5, 673.6, 682.603, and 685.301 state that an institution may not award financial aid to a student if the aid, when combined with other resources, exceeds the student's financial need.

OMB Circular A-133 Compliance Supplement, Part 5, Section E (Eligibility) specifies that the annual award should be calculated based upon certain factors and coordinated among all programs to ensure that the total aid is not awarded in excess of the student's financial need.

Condition and Perspective

During our audit we noted that one (1) student out of seventy (70) tested received financial aid in excess of the student's documented need.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER, CONTINUED

99-04-Aid Exceeded Documented Need

Cause

It appears that the University did not properly monitor the awarding and disbursing of financial aid to a student.

Questioned Costs

For purpose of this condition, we have questioned costs totaling \$1,143 for the FFEL Program.

Effect

The failure of the University to consider all available resources resulted in the over-awarding of financial aid.

Recommendation

We recommend that the University adhere to established procedures and ensure that the total financial aid received by students does not exceed their documented need.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

99-05-Student Credit Balances

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.0007 -Federal Supplemental Educational Opportunity Grant Program
CFDA 84.032 - Federal Family Education Loans
CFDA 84.033 - Federal Work-Study Program
CFDA 84.063 - Federal Pell Grant Program
CFDA 84.268 - Federal Direct Loan Program

Federal Award Year

June 30, 1999

Federal Agency

Department of Education

Pass-Through Entity

Not Applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Student Financial Assistance Programs Section III Part N - Special Tests and Provisions stipulate that disbursements to students must be made in accordance with required time frames.

Title IV regulations 34 CFR 668.164E specifies that whenever a school credits student financial aid (SFA) program funds to a student's account, and those funds exceed the student's allowable charges, a SFA credit balance occurs. The school must pay the credit balance to the student as soon as possible, but no later than 14 days after the later of the date the balance occurred on the student's account or the first day of classes of the payment period.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER

99-05-Student Credit Balances, Continued

Condition and Perspective

We noted during our audit that seven (7) out of forty (40) students' refunds of their credit balances were not performed within the required fourteen day period. Also, we noted during the period subsequent to our June 30, 1999 audit, that the University experienced computer problems that delayed the refunding of SFA credit balances to students significantly past the required 14 day period.

Cause

It appears that the University did not properly monitor the disbursement of SFA funds to students.

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University has not adhered to Title IV regulations.

Recommendation

We recommend that management of University take immediate steps to ensure Student Financial Aid student credit balances are properly disbursed in accordance with the required time frame.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

99-06 Federal Perkins Loan

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA 84.038 Federal Perkins Loan Program (FPL)

FEDERAL AWARD YEAR

June 30, 1999

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement Part 5, Student Financial Assistance Programs Section III, Parts J and N stipulate that the institution must maintain a separate revolving fund for the FPL with such principal and interest repayments being reinvested in the fund.

Title IV regulations, 34 CFR Section 668.166 stipulates that collections received by an institution for a discontinued FPL program must be returned to the Department of Education and the Institution utilizing a formula prescribed by the Department of Education.

Conditions and Perspective

We noted during our audit that approximately \$9,000 in Perkins loan repayments were erroneously deposited into the general operating cash account. Also, management of the University did not calculate and return any of the collections to either the Department of Education or the University.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER

99-06 Federal Perkins Loan, Continued

Cause

It appears that the University inadvertently deposited the funds into the wrong cash account, and overlooked returning the appropriate amount of funds to the Department of Education

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University has not complied with federal regulations.

Recommendation

We recommend that management of the University take immediate steps to transfer the funds to the proper cash account. Also, we recommend that the repayments of federal and institutional capital contributions be performed immediately.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

99-07 STUDENT ACCOUNT HISTORIES

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

84.007 - Federal Supplemental Educational Opportunity Grant Program
84.032 - Federal Family Education Loans
84.033 - Federal Work-Study Program
84.063 - Federal Pell Grant Program
84.268 - Federal Direct Loan Program

FEDERAL AWARD YEAR

June 30, 1999

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Student Financial Assistance Programs, Section III, Part N - Special Tests and Provisions - Disbursements to or on behalf of Students stipulate certain time periods that student financial aid funds must be credited to a student's account.

Condition and Perspective

We noted during our audit that seventy (70) student account histories tested had either inaccurate dates or student financial aid amounts. As such, we performed other auditing procedures to support the compliance of the University with the special tests and provisions compliance requirements for disbursements of student financial aid to or on behalf of students.

**SOUTHERN UNIVERSITY SYSTEM
NEW ORLEANS CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER, Continued
99-07 STUDENT ACCOUNT HISTORIES

Cause

It appears that the University experienced problems in recording to the student account histories, the dates and amounts of student financial aid received for certain students.

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University did not maintain accurate student account histories to document compliance with Title IV regulations.

Recommendation

We recommend that management of the University take immediate steps to correct the noted conditions and ensure that student financial aid data is properly recorded to the student's account in the future.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

99-08 Satisfactory Academic Progress

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA TITLE AND NUMBER

CFDA 84.063 - Federal Pell Grant Program (PELL)

CFDA 84.007 - Federal Supplemental Educational
Opportunity Grant Program (FSEOG)

FEDERAL AWARD YEAR

June 30, 1999

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

Title IV regulations, 34 CFR Section 668.32 stipulates that students participating in the Title IV Federal Financial Aid programs must be maintaining satisfactory progress in the course of study he or she is pursuing, according to the standards and practices of that institution to receive student financial aid.

OMB Circular A-133 Compliance Supplement, Part 5 Appendix A, Student Financial Assistance - Student Eligibility Compliance Requirement Number (6) stipulates that a student must maintain good standing, or satisfactory progress.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER

99-08 Satisfactory Academic Progress, Continued

Condition and Perspective

We noted during our audit that three (3) students out of sixty (60) tested were awarded and received financial aid, although the students did not meet the University's standards for achieving satisfactory academic progress.

Cause

It appears that the University inadvertently disbursed aid to academically ineligible students.

Questioned Costs

For purposes of this condition, we have questioned costs totaling \$8,350, of which \$8,250 pertains to the Pell Program and \$100 to the FSEOG program.

Effect

It appears that the University disbursed financial aid to students who did not maintain satisfactory academic progress.

Recommendation

We recommend that the University adhere to established policies and procedures and monitor the academic standing of all students prior to awarding student financial aid.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE

AUDIT FINDING REFERENCE NUMBER

99-09 Student Credit Balances

FEDERAL PROGRAM AND SPECIFIC FEDERAL AWARD IDENTIFICATION

CFDA Title and Number

CFDA 84.007 - Federal Supplemental Educational Opportunity Grant Program
CFDA 84.032 - Federal Family Education Loans
CFDA 84.033 - Federal Work-Study Program
CFDA 84.063 - Federal Pell Grant Program
CFDA 84.268 - Federal Direct Loan Program

FEDERAL AWARD YEAR

June 30, 1999

FEDERAL AGENCY

Department of Education

PASS-THROUGH ENTITY

Not applicable

Criteria

OMB Circular A-133 Compliance Supplement, Part 5 Student Financial Assistance Programs, Section III Part N - Special Tests and Provisions stipulate that disbursements to students must be made in accordance with required time frames.

Title IV regulations 34 CFR 668.164E specifies that whenever a school credits Student Financial Aid (SFA) program funds to a student's account, and those funds exceed the students's allowable charges, a SFA credit balance occurs, The school must pay the credit balance to the student as soon as possible, but no later than 14 days after the later of the date the balance occurred on the student's account or the first day of classes of the payment period.

**SOUTHERN UNIVERSITY SYSTEM
SHREVEPORT-BOSSIER CAMPUS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

INTERNAL CONTROL OVER COMPLIANCE AND COMPLIANCE, CONTINUED

AUDIT FINDING REFERENCE NUMBER

99-09 Student Credit Balances, Continued

Condition and Perspective

We noted during our audit that fifty-seven (57) out of sixty (60) students tested had SFA credit balances but the University did not refund the credit balances to the students within the 14 day requirements.

Cause

It appears that the University did not ensure that the students received their refund checks within the prescribed time frame.

Questioned Costs

For purposes of this condition, we have not questioned any costs.

Effect

The University has not adhered to Title IV regulations.

Recommendation

We recommend that management of University take immediate steps to ensure that students receive their credit balance refund checks as required by Title IV regulations.

**SOUTHERN UNIVERSITY SYSTEM
EXIT CONFERENCE**

An exit conference was held on December 1, 1999 with representatives of the University. Those individuals participating were as follows:

SOUTHERN UNIVERSITY SYSTEM

Mr. Edward R. Jackson	--	Chancellor - SUBR
Mr. Tolor E. White	--	System Vice President for Finance and Business Affairs and Comptroller
Mr. Ralph Slaughter, CPA	--	System Vice President Administration And Management
Mr. Press L. Robinson	--	System Vice President for Academic Affairs
Ms. Gloria Thompson, CPA	--	Internal Auditor
Mr. Flandus McClinton, Jr., CPA	--	Vice Chancellor for Finance and Administration
Ms. Gwendolyn Bennett, CPA	--	Assistant Vice Chancellor for Financial Operations
Ms. Debra L. Ephram	--	Director-Financial Aid-SUBR
Mr. Bertell Dixon	--	Director of Financial Affairs
Dr. Gerald Peoples	--	Chancellor-SUNO
Mr. Junius Robinson	--	Vice Chancellor of Administration SUNO
Mr. Gerald Williams	--	Comptroller - SUNO
Dr. James C. Brown	--	Chancellor
Dr. Wallace Davenport, Jr.	--	Vice Chancellor for Academic Affairs
Dr. Ray Belton	--	Interim Vice Chancellor for Student Affairs
Mrs. Jeanette Williams	--	Interim Vice Chancellor for Fiscal Affairs
Dr. Phillip Pennywell	--	Interim Dean of Continuing Education

BRUNO & TERVALON, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	--	Managing Partner
Mr. Edward Phillips, Jr.	--	Senior Manager
Mr. Sean Bruno, CPA	--	Audit Senior
Mr. James Dogan	--	Audit Supervisor
Mr. Eric Griffin	--	In-Charge Accountant

Bruno & Tervalon

**BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS**

November 19, 1999

**SOUTHERN UNIVERSITY SYSTEM
AUDIT INFORMATION SCHEDULE**

Lead Auditor: Bruno & Tervalon
Certified Public Accountants
Michael B. Bruno, CPA, Managing Partner
Edward Phillips, Senior Manager

Telephone Number: (504) 482-8733

License Number: L1218

The audit field work was performed between March 5, 1999 and November 19, 1999 at the institutions's facilities as follows:

<u>LOCATION</u>	<u>DESCRIPTION OF FACILITY</u>
Baton Rouge	Main Campus
New Orleans	Branch Campus
Shreveport-Bossier City	Branch Campus

Institution's Accrediting Organization:

Southern Association of Colleges and Schools,
and
The National Council for Accreditation of Teacher Education.

The institution utilizes a SFA Servicer:

EduServe Technologies, Inc.
Post Office Box 2901
Winston-Salem, North Carolina

The following functions are provided by this SFA Servicer:

1. Billing Students - Perkins Loans
2. Collection of Loan principal and interest - Perkins Loans
3. Processing of cancellations and deferments - Perkins Loans

A review of the Servicer's internal control structure was performed by the service bureau's independent public accountant.

Records for the accounting and administration of the SFA programs are located at:

Baton Rouge Campus:	Baton Rouge, Louisiana
New Orleans Campus:	6400 Press Drive New Orleans, Louisiana
Shreveport- Bossier City Campus	3050 Martin Luther King Drive Shreveport, Louisiana

**SOUTHERN UNIVERSITY AT BATON ROUGE
CORRECTIVE ACTION PLAN
SINGLE AUDIT REPORT
FOR YEAR ENDED JUNE 30, 1999**

FINDING 99-02

Federal Work Study Program

Independent auditors noted that the University is presently performing an investigation of the receipt of Federal work study funds by ineligible employees.

PROPOSED CORRECTIVE ACTION

The University will complete the investigation to determine the methodology utilized and the extent of Federal work study funds received by ineligible individuals, if any.

PROJECTED COMPLETION DATE

June 30, 2000

PERSON(S) RESPONSIBLE

Ms. Gloria Thompson, Internal Auditor
Mr. Reginald Gaines, Chief of Police - SUBR Campus

**SOUTHERN UNIVERSITY AT BATON ROUGE
CORRECTIVE ACTION PLAN
SINGLE AUDIT REPORT
FOR YEAR ENDED JUNE 30, 1999**

FINDING 99-03

Satisfactory Academic Progress

Independent auditors noted during their audit that two of seventy students tested were awarded and received financial aid although they did not meet the University's standards for achieving satisfactory academic progress.

PROPOSED CORRECTIVE ACTION

Southern University at Baton Rouge will adhere to established policies and procedures and ensure that students who receive financial aid meet the satisfactory academic progress requirements.

PROJECTED COMPLETION DATE

May 2000

PERSON(S) RESPONSIBLE

Ms. Debra Ephrom, Financial Aid Director

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 CORRECTIVE ACTION TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 1999

December 2, 1999

AUDIT FINDING	PROPOSED CORRECTIVE ACTION	PROJECTED COMPLETION DATE	CONTACT PERSON
<p>1. <u>99-04 AID EXCEEDED DOCUMENTED NEED</u></p> <p>The Independent Auditors noted that one (1) student out of seventy (70) tested received financial aid in excess of the student's documented need.</p>	<p>Southern University at New Orleans will adhere to its established procedures in order to ensure that the total amount of financial aid awarded to a student will not exceed the documented need.</p>	<p>December 8, 1999</p>	<p>Dr. Melody Pierce Ms. Kathy G. Woods</p>

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 CORRECTIVE ACTION TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 1999

December 9, 1999

AUDIT FINDING	PROPOSED CORRECTIVE ACTION	PROJECTED COMPLETION DATE	CONTACT PERSON
<p>2. <u>92-05 STUDENTS' CREDIT BALANCES</u></p> <p>The Independent Auditors noted that the refunds of students' credit balances were not performed within the required fourteen (14) day period. Also, subsequent to the June 30, 1999-audit, the Independent Auditors noted that the University experienced computer problems that delayed refunds to students.</p>	<p>Policies and procedures are being implemented by management to ensure that Student Financial Aid credit balances are properly disbursed in accordance with the required time frame.</p> <p>In addition to the computerized software that was purchased earlier to assist in the refunding of students' credit balances, the Administration has asked the director of the Information Technology Center and the associated computer technicians to make every effort to ensure proper and adequate operation of the new computer systems.</p>	<p>January 19, 2000</p>	<p>Mr. Ellsworth Harris Dr. Gerald Williams</p>

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 CORRECTIVE ACTION TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 1999

December 9, 1999

AUDIT FINDING	PROPOSED CORRECTIVE ACTION	PROJECTED COMPLETION DATE	CONTACT PERSON
<p>3. <u>99-06 FEDERAL PERKINS LOAN</u></p> <p>The Independent Auditors noted that approximately \$9,000 in Perkins Loan repayments were erroneously deposited into the operating cash account, and that the University did not calculate and return any of the collections to either the Department of Education or the University.</p>	<p>The University has taken the appropriate steps to ensure that funds received as repayment of Perkins Loans are retrieved from the general operating cash account and distributed to the Federal Government on behalf of the program as required.</p> <p>In addition, funds collected in the Perkins Loan Program will be deposited into the Perkins Loan Cash Account as required.</p>	<p>December 17, 1999</p>	<p>Mr. Junius Robinson Mr. Gerald Williams</p>

SOUTHERN UNIVERSITY SYSTEM
 NEW ORLEANS CAMPUS
 CORRECTIVE ACTION TO SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 JUNE 30, 1999

December 9, 1999

AUDIT FINDING	PROPOSED CORRECTIVE ACTION	PROJECTED COMPLETION DATE	CONTACT PERSON
<p>4. <u>99-07 STUDENT ACCOUNT HISTORY</u></p> <p>The Independent Auditors noted that students' histories had either inaccurate dates and/or inaccurate amounts.</p>	<p>The University will follow the required polices and procedures that have been established for recording and disbursing student financial aid in a timely manner. The Office of Student Financial Aid, the Comptroller's Office and the Information Technology Center have been asked to work closely together to ensure that historical information is properly and timely posted.</p>	<p>December 17, 1999</p>	<p>Dr. Melody Pierce Dr. Gerald Williams Mr. Ellsworth Harris Ms. Kathy G. Woods</p>

SOUTHERN UNIVERSITY AT SHREVEPORT
 Corrective Action Plan
 Single Audit Report
 Year Ended June 30, 1999

FINDING	PROPOSED CORRECTIVE ACTION	PROJECTED COMPLETION DATE	PERSON(S) RESPONSIBLE
<p><u>SATISFACTORY ACADEMIC PROGRESS 99-08</u></p> <p>Independent auditors noted during their audit that 3 of 60 students tested were awarded and received financial aid although they did not meet university standards for achieving satisfactory academic progress.</p>	<p>Southern University at Shreveport will adhere to established policies and procedures and ensure that students who receive financial aid meet the satisfactory academic progress requirements.</p>	<p>January 2000</p>	<p>Dr. Ray Belton, Interim Vice Chancellor for Student Affairs</p>

SOUTHERN UNIVERSITY AT SHREVEPORT

Corrective Action Plan

Single Audit Report

Year Ended June 30, 1999

FINDING	PROPOSED CORRECTIVE ACTION	PROJECTED COMPLETION DATE	PERSON(S) RESPONSIBLE
<p><u>STUDENT CREDIT BALANCES 99-09</u> Students whose accounts contained credit balances and whose refunds were not disbursed to the student within the 14 day requirement. Fifty-seven of sixty students had refunds that were not disbursed within the 14 day requirement.</p>	<p>In an effort to resolve the 14 day refund requirement, a Corrective Action Plan is being developed. Once this has been accomplished, Southern University at Shreveport will adhere to the established requirement.</p>	<p>Projected implementation date March 2000.</p>	<p>Mrs. Jeanette Williams, Interim Vice Chancellor for Fiscal Affairs and Administration, Mr. Bobby Gray, Director of Accounting Services, Ms. Patricia Flanagan, Financial Aid Director, Dr. Ray L. Belton, Interim Vice Chancellor for Student Affairs, Dr. Gabriel Fagbeyiro, Director of MIS, and Ms. Aubra Gantt, Interim Registrar.</p>

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Title IV Refunds

Reference Number (from attached schedule of findings): F-98-ED-SUNO-1

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved N/A Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

N/A

Page Number (from Single Audit Report): 87

Program Name(s): Federal Pell and FFEL

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063, 84.032

Status of Finding (check one):

Fully Corrected _____
Partially Corrected _____
Change of Corrective Action _____

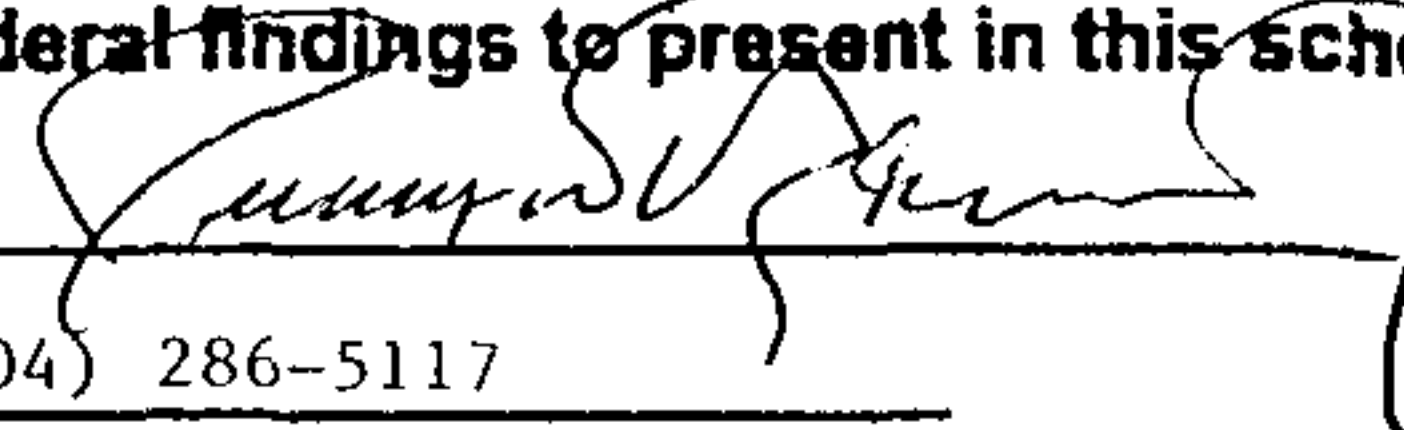
Not Corrected _____
No Further Action Needed _____
(See OMB A-133 Section 315(b)(4))

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to established policies and procedures; and will ensure that refunds are calculated properly and remitted in a timely manner.

The University calculated properly and distributed the noted refunds as required, and performed the repayment calculations for the three (3) students noted in this finding.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:

SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Federal Work-Study Program

Reference Number (from attached schedule of findings): 96-G-223-SUNO 12

Amount of Questioned Costs in Finding: \$ 21

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

Final determination was rendered by the U.S. Department of Education

Page Number (from Single Audit Report): 223

Program Name(s): Federal Work-Study Program

Federal Grantor Agency: U.S. Department Education

CFDA Number(s): 84.033

Status of Finding (check one):

Fully Corrected

Partially Corrected

Change of Corrective Action

Not Corrected

No Further Action Needed

(See OMB A-133 Section 315(b)(4))

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to the required policies and procedures established to ensure that students not work when they are scheduled to be in class.

As part of those procedures departmental supervisors and financial aid counselors are required to monitor student work hours and the processing of student payroll documents.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Ineligible Program Costs

Reference Number (from attached schedule of findings): 96-G-223-SUNO 11

Amount of Questioned Costs in Finding: \$ 1,500

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The University has returned these funds to the U.S. Department of Education.

Page Number (from Single Audit Report): 223

Program Name(s): TRIO - Upward Bound

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.047

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University has taken the required corrective action to return these noted funds to the program.

The University will adhere to established procedures to ensure that proper charges are made to the appropriate programs as required.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Federal Pell Grant Program Eligibility

Reference Number (from attached schedule of findings): 96-G-215-SUNO 4

Amount of Questioned Costs in Finding: \$ 1,170

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

As a result of the University's review of this item, it was determined that Pell funds were never drawn for the student that was noted.

Page Number (from Single Audit Report): 215

Program Name(s): Federal Pell Grant Program

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

A review made by the University determined that the student's name was never carried on the approved Pell Grant listing; and that no funds were drawn on behalf of the student.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Pell Grant Calculations

Reference Number (from attached schedule of findings): 96-G-216-SUNO 7

Amount of Questioned Costs in Finding: \$ 880

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

These funds have been returned to the U.S. Department of Education.

Page Number (from Single Audit Report): 216

Program Name(s): Federal Pell Grant

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to established policies and procedures and ensure that the correct cost of attendance and enrollment status are included when computing Pell Grant awards.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Financial Aid Transcripts

Reference Number (from attached schedule of findings): 96-G-215-SUNO 5

Amount of Questioned Costs in Finding: \$ 1,990

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

These funds have been returned to the U. S. Department of Education.

Page Number (from Single Audit Report): 215

Program Name(s): Federal Pell Grant, FWS, FFEL and SEOG

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.032; 84.033; 84.007

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to established procedures to ensure that all transfer students are properly identified and that Financial Aid transcripts are on file.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Refunds and Repayments to the Title IV Programs

Reference Number (from attached schedule of findings): 96-G-217-SUNO 8

Amount of Questioned Costs in Finding: \$ 9,635

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

The University has remitted the appropriate refund amounts to the
respective lender and the Federal Pell Program.

Page Number (from Single Audit Report): 217

Program Name(s): Federal Pell Grant and FFEL

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.032

Status of Finding (check one):

Fully Corrected
Partially Corrected
Change of Corrective Action

Not Corrected
No Further Action Needed
(See OMB A-133 Section 315(b)(4))

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to established procedures and ensure that refunds
and repayments are calculated properly and timely remitted to lenders and the
respective Title IV Programs.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Satisfactory Academic Progress

Reference Number (from attached schedule of findings): 96-G-217-SUNO 9

Amount of Questioned Costs in Finding: \$ 6,486

Status of Questioned Costs (check one): Resolved Unresolved:

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

These funds have been returned to the U.S. Department of Education.

Page Number (from Single Audit Report): 217

Program Name(s): Federal Pell Grant, FFEL, SEOG

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.032; 84.007

Status of Finding (check one):

Fully Corrected	<input checked="" type="checkbox"/>	Not Corrected	<input type="checkbox"/>
Partially Corrected	<input type="checkbox"/>	No Further Action Needed	<input type="checkbox"/>
Change of Corrective Action	<input type="checkbox"/>	(See OMB A-133 Section 315(b)(4))	

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to the established procedures for monitoring students applying for aid.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117

SCHEDULE 8-3
SUMMARY SCHEDULE OF PRIOR FEDERAL AUDIT FINDINGS

Department/University or College/Commission/District:
SOUTHERN UNIVERSITY AT NEW ORLEANS

For the Year Ended June 30, 1999

Finding Title: Student Aid Reports Selected for Verification

Reference Number (from attached schedule of findings): 96-G-218-SUNO 13

Amount of Questioned Costs in Finding: \$ -0-

Status of Questioned Costs (check one): Resolved N/A Unresolved: _____

Briefly describe the status of the Questioned Costs. Were they refunded to federal government?
Are they still in negotiation?

N/A

Page Number (from Single Audit Report): 218

Program Name(s): Federal Pell Grant, FFEL, SEOG

Federal Grantor Agency: U.S. Department of Education

CFDA Number(s): 84.063; 84.032; 84.007

Status of Finding (check one):

Fully Corrected

X

Not Corrected

Partially Corrected

No Further Action Needed

Change of Corrective Action

(See OMB A-133 Section 315(b)(4))

Description of Status: (Include corrective action planned and anticipated completion date, if applicable):

The University will adhere to the procedures established to ensure that all student aid documents selected for verification are properly reviewed and processed.

NOTE: Use this form to present the status of any findings that are listed for your agency on the attached schedule. You should only present 1 finding per page. If you have 2 findings to present, then you should use 2 forms (1 for each finding). If there are no federal findings to present in this schedule, write NONE above.

Preparer's Signature: 

Phone Number: (504) 286-5117