

LEGISLATIVE AUDITOR
STATE OF LOUISIANA



————— LOUISIANA STATE UNIVERSITY —————
HEALTH SCIENCES CENTER - SHREVEPORT
LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA

MANAGEMENT LETTER
ISSUED DECEMBER 15, 2004

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Three copies of this public document were produced at an approximate cost of \$5.43. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.state.la.us. When contacting the office, you may refer to Agency ID No. 3419 or Report ID No. 04801652 for additional information.

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STEVE J. THERIOT, CPA
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December 7, 2004

**LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER - SHREVEPORT
LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA
Shreveport, Louisiana**

As part of our audit of the Louisiana State University System's financial statements for the year ended June 30, 2004, we considered Louisiana State University Health Sciences Center - Shreveport's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the health sciences center's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered Louisiana State University Health Sciences Center - Shreveport's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the health sciences center's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by the U.S. Office of Management and Budget Circular A-133.

The financial statements of Louisiana State University Health Sciences Center - Shreveport were not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The health sciences center's accounts are an integral part of the Louisiana State University System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter on Louisiana State University Health Sciences Center - Shreveport campus for the year ended June 30, 2003, we reported a finding relating to failure to submit a document retention schedule to State Archives. This finding has been resolved.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report of the State of Louisiana.

LEGISLATIVE AUDITOR

**LOUISIANA STATE UNIVERSITY
HEALTH SCIENCES CENTER - SHREVEPORT
LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA**

Management Letter, Dated December 7, 2004

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This letter is intended for the information and use of the health sciences center and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a faint, illegible printed name.

Steve J. Theriot, CPA
Legislative Auditor

RLA:WJR:AJR:dl

[LSUHSC04]