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# Report Highlights

## Louisiana State University at Eunice

*Louisiana State University System*

Audit Control # 80240008  
Financial Audit Services • April 2025

### Why We Conducted This Review

We performed certain procedures at Louisiana State University at Eunice (LSU Eunice) to evaluate certain controls LSU Eunice uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

### What We Found

- For the third consecutive engagement, LSU Eunice had inadequate controls over student refunds. Refunds for overpayments of tuition and fees are compiled, edited, sent for payment, posted to student accounts, and reconciled by one employee with limited independent review.
- For the third consecutive engagement, LSU Eunice did not submit past-due student accounts receivable to the Louisiana Attorney General for collection in accordance with state law and its written procedures.
- For the third consecutive engagement, LSU Eunice unclassified employees who earn leave did not certify time and attendance records monthly as required by Louisiana Revised Statute 17:3311.A(3).
- LSU Eunice did not maintain adequate controls over payroll to ensure payments were properly approved and in accordance with LSU Eunice policy or applicable laws and regulations.

View the full report, including management's responses, at [www.la.gov](http://www.la.gov).