

LOUISIANA STATE UNIVERSITY IN SHREVEPORT
LOUISIANA STATE UNIVERSITY SYSTEM
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED DECEMBER 20, 2006

**LEGISLATIVE AUDITOR
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December 6, 2006

LOUISIANA STATE UNIVERSITY IN 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, 2006, we considered Louisiana State University in 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 university'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*.

The Annual Fiscal Report of Louisiana State University in Shreveport was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The university's accounts are an integral part of the Louisiana State University System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on Louisiana State University in Shreveport for the year ended June 30, 2005, we reported findings relating to unlocated movable property and failure to comply with certain federal notification deadlines. These findings have been substantially resolved by management.

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.

This letter is intended for the information and use of the university 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,

Steve J. Theriot, CPA
Legislative Auditor

KWB:WJR:THC:ss

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