September 17, 2013

The Honorable Bobby Jindal, Governor  
Governor of Louisiana  
P.O. Box 94004  
Baton Rouge, LA 70804-9004

Certified Mail
Return Receipt Requested
7012 1010 0002 6534 2455:

Re: Final Audit Determination  
Audit Control Number (ACN): 06-2012-31458  
FAC ACN: 06-2012-312752  
OPE ID: 00200500

Dear Governor Jindal:

The U.S. Department of Education (Department) has reviewed a single audit report of the State of Louisiana. This audit report, prepared by Daryl G. Purpera, Certified Public Accountant, in accordance with the Office of Management and Budget Circular A-133, covers the period July 1, 2011, through June 30, 2012. This letter advises the State of Louisiana of the Department’s final audit determination concerning the portions of the audit report that relate to the programs authorized pursuant to Title IV of the Higher Education Act of 1965, as amended, 20 U.S.C. §§ 1070 et seq. (Title IV, HEA programs).

The Department has reviewed the corrective action plan (CAP) and/or management’s response provided with the audit report. Enclosed is the Department’s final audit determination. Also enclosed is the State of Louisiana’s response to this audit. Any supporting documentation submitted with the institution’s written response is not included with this final audit determination. However, it will be retained and available for inspection by the State of Louisiana upon request. Copies of the final audit determination, the institution’s response, and any supporting documentation may be subject to release under the Freedom of Information Act (FOIA) and can be provided to other oversight entities after this final audit determination is issued.

Although the enclosure to this letter may not address each of the auditor’s findings, the State of Louisiana must take the necessary actions to correct all of the deficiencies noted in the audit report. Sections .315(b) and .320(c) of OMB Circular A-133 require the State of Louisiana to prepare and submit as part of the reporting package a Summary Schedule of Prior Audit Findings that reports the status of prior audit findings. In preparing that Schedule, the State of Louisiana must comment on all actions taken to correct each finding noted in this audit report, including
any action required in the enclosure to this letter. Repayment instructions for any liability owed to the Department are provided with the final determination.

The following institutions have no deficiencies, or it has been determined that the findings cited in the audit have been satisfactorily resolved based on information provided by these institutions:

- Baton Rouge Community College
- Bossier Parish Community College
- Capital Area Technical College
- Central Louisiana Technical College
- Elaine P. Nunez Community College
- L.E. Fletcher Technical Community College
- Louisiana Delta Community College
- Louisiana State University and Agricultural & Mechanical College
- Louisiana State University at Alexandria
- Louisiana State University at Eunice
- Louisiana State University Health Sciences Center in New Orleans
- Louisiana State University Health Sciences Center in Shreveport
- Louisiana State University in Shreveport
- Louisiana Technical College
- Louisiana Technical University
- McNeese State University
- Nicholls State University
- Northshore Technical College
- Northeast Louisiana Technical College
- Northwest Louisiana Technical College
- Northwestern State University
- River Parishes Community College
- South Central Louisiana Technical College
- South Louisiana Community College
- Southeastern Louisiana University
- Southern University and Agricultural & Mechanical College at Baton Rouge
- Southern University at New Orleans
- Southern University at Shreveport-Bossier City
- Sowela Technical Community College
- University of Louisiana at Monroe
- University of New Orleans

Required actions for the remaining institutions outlined in the enclosures must be completed as specified under the final audit determination.

The institution is advised that repeat findings in future audits or failure to satisfactorily resolve the findings of this audit may lead to an adverse administrative action. An adverse action may
include the imposition of a fine, or the limitation, suspension, or termination of the eligibility of the institution pursuant to 34 C.F.R. Part 668, Subpart G.

Program records relating to the period covered by this audit must be retained until the later of: resolution of any loans, claims, or expenditures questioned in the audit, 34 C.F.R. § 668.24(e)(3)(i), or the end of the retention period applicable to the record under 34 C.F.R. §§ 668.24(e)(l) and (e)(2).

The State of Louisiana's continued cooperation throughout the audit resolution process is appreciated. If the State of Louisiana has any questions about our review, please call Catherine Smoker at 214.661.9476.

Sincerely,

[Signature]
Jesus Moya
Compliance Manager

Enclosure: Final Audit Determination
Response to Audit

cc: President/Chancellor, Acadiana Technical College
Financial Aid Administrator, Acadiana Technical College

President/Chancellor, Delgado Community College
Financial Aid Administrator, Delgado Community College

President/Chancellor, Grambling State University
Financial Aid Administrator, Grambling State University

President/Chancellor, University of Louisiana at Lafayette
Financial Aid Administrator, University of Louisiana at Lafayette

Louisiana State Board of Regents