AGENDA
FINANCE COMMITTEE
BOARD OF SUPERVISORS FOR THE UNIVERSITY OF LOUISIANA SYSTEM
1:15 p.m., Thursday, August 22, 2014**
Claiborne Building Conference Center
Room 136A-B, “Thomas Jefferson Room”
1201 North Third Street
Baton Rouge, Louisiana

MEMBERS:
Mr. Winfred Sibille, Chair
Mr. Carl Shetler, Vice Chair
Mr. Edward Crawford III
Mr. David Guidry
Mr. D. Wayne Parker
Mr. Mark Romero
Mr. Robert Shreve

A. Call to Order

B. Roll Call

C. Approval of Finance Committee Minutes of June 27, 2014

D. Consent Agenda:

Board Agenda Item G.1.

Gambling State University’s request for approval to appoint Mrs. Patricia Bibbs as Interim Athletic Director effective July 2, 2014.

Board Agenda Item G.2.

Gambling State University’s request for approval to appoint Dr. Janet Guyden as Interim Provost/Vice President for Academic Affairs effective July 2, 2014.

Board Agenda Item G.3.

Gambling State University’s request for approval to appoint Mr. Damon Wade as Vice President for Institutional Effectiveness and Enrollment Management effective August 11, 2014.
Board Agenda Item G.4.

Grambling State University’s request for approval to appoint Mr. John Rosenthal as Interim Vice President for Research, Advancement, and Economic Development effective July 22, 2014.

Board Agenda Item G.5.

Louisiana Tech University’s request for approval of a contract with Mr. Ross Tyler Summitt, Women’s Basketball Head Coach, effective April 1, 2014.

Board Agenda Item G.9.

Northwestern State University’s request for approval of a contract with Mr. Lane Burroughs, Head Baseball Coach, effective July 1, 2014.

Board Agenda Item G.10.

Northwestern State University’s request for approval of an amendment to a contract with Mr. Donald Pickett, Head Softball Coach, effective August 22, 2014.

Board Agenda Item G.11.

Southeastern Louisiana University’s request for approval of a contract with Mr. Jason Hayes, Head Women’s Tennis Coach, effective June 1, 2014.

Board Agenda Item G.12.

Southeastern Louisiana University’s request for approval of a contract with Mr. Clyde “Pete” Langlois, Head Softball Coach, effective June 1, 2014.

Board Agenda Item G.13.

University of Louisiana at Lafayette’s request for approval to appoint Dr. Mary J. Farmer-Kaiser as Acting Dean of the Graduate School effective July 1, 2014.

Board Agenda Item G.14.

University of Louisiana at Lafayette’s request for approval to split the SLEMCO/LEQSF Professorship in Art and Architecture into The SLEMCO/LEQSF Professorship in Art & Architecture I and The SLEMCO/LEQSF Professorship in Art & Architecture II.
Board Agenda Item G.15.

University of Louisiana at Lafayette’s request for approval to split the SLEMCO/LEQSF Professorship in Nursing III into The SLEMCO/LEQSF Professorship in Nursing III and The SLEMCO/LEQSF Professorship in Nursing IV.

Board Agenda Item G.16.

University of Louisiana at Lafayette’s request for approval of a contract with Mr. Jay Johnson, Assistant Football Coach/Offensive Coordinator, effective June 1, 2014.

Board Agenda Item G.17.

University of Louisiana at Lafayette’s request for approval of a contract with Mr. Mitch Rodrigue, Assistant Football Coach/Offensive Line, effective June 1, 2014.

Board Agenda Item G.18.

University of Louisiana at Monroe’s request for approval to merge the NE Chapter of the Associated General Contractors of America Endowed Professorship A and the NE Chapter of the Associated General Contractors of America Endowed Professorship B to create the NE Chapter of the Associated General Contractors of America Endowed Professorship in Construction Management, a super professorship.

Board Agenda Item G.19.

University of Louisiana at Monroe’s request for approval to appoint Mrs. Pamela Jackson as Dean of Students and Title IX Coordinator for Student Affairs effective July 1, 2014.

Board Agenda Item G.20.

University of Louisiana at Monroe’s request for approval of a contract with Mr. Jerry McManus, Assistant Football Coach, effective July 1, 2014.

Board Agenda Item G.21.

University of Louisiana at Monroe’s request for approval of a contract with Mr. John Mumford, Assistant Football Coach, effective July 1, 2014.

Board Agenda Item G.22.

University of Louisiana at Monroe’s request for approval of a contract with Mr. Bryan Applewhite, Assistant Football Coach, effective July 1, 2014.
Board Agenda Item G.23.

University of Louisiana at Monroe’s request for approval of a contract with Mr. Adam Waugh, Assistant Football Coach, effective July 1, 2014.

Board Agenda Item G.24.

University of Louisiana at Monroe’s request for approval of a contract with Mr. Jason Nichols, Assistant Football Coach, effective July 1, 2014.

Board Agenda Item G.25.

University of Louisiana at Monroe’s request for approval of a contract with Mr. Travis Nickamp, Assistant Football Coach, effective July 1, 2014.

Board Agenda Item G.26.

University of Louisiana at Monroe’s request for approval of a contract with Mr. Mario Price, Assistant Football Coach, effective July 1, 2014.

Board Agenda Item G.27.

University of New Orleans’ request for approval of an amendment to a contract with Mr. Ronald Maestri, Head Baseball Coach, effective July 1, 2014.

Board Agenda Item G.28.

University of Louisiana System’s request for acceptance of Fiscal Year 2013-14 Financial and Compliance and Federal Award Programs Representation Letters for:

a. Grambling State University
b. Louisiana Tech University
c. McNeese State University
d. Northwestern State University
e. Southeastern Louisiana University
f. University of Louisiana at Lafayette
g. University of Louisiana at Monroe
h. University of New Orleans
i. University of Louisiana System
E. Discussion/Action:

Board Agenda Item G.6.

Nicholls State University’s request for approval to enter into a Cooperative Endeavor Agreement with Hospital Service District No. 3, Parish of Lafourche, State of Louisiana, DBA Thibodaux Regional Medical Center to provide athletic training services.

Board Agenda Item G.7.

Northwestern State University’s request for approval to implement a contract rate for Fort Polk students.

Board Agenda Item G.8.

Northwestern State University’s request for approval to implement a contract rate for Barksdale Air Force Base students.

Board Agenda Item G.29.

University of Louisiana System’s request for approval of Fiscal Year 2014-15 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.

F. Other Business

G. Adjournment
BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM

FINANCE COMMITTEE

August 22, 2014

Item G.28. University of Louisiana System’s request for acceptance of Fiscal Year 2013-14 Financial and Compliance and Federal Award Programs Representation Letters for (a) Grambling State University, (b) Louisiana Tech University, (c) McNeese State University, (d) Northwestern State University, (e) Southeastern Louisiana University, (f) University of Louisiana at Lafayette, (g) University of Louisiana at Monroe, (h) University of New Orleans, and (i) University of Louisiana System.

EXECUTIVE SUMMARY

In connection with its financial and compliance audits of colleges and universities, the Legislative Auditor’s Office requires the President and Chief Fiscal Officer to review certain representations and certify that those representations are true and correct. The officers answer and sign a financial and compliance and federal award programs questionnaire at the beginning of the audit and then sign an update upon conclusion of the audit certifying that: (1) there were no material changes to the original certification; or (2) any such changes have been disclosed to the Legislative Auditor. Office of Legislative Auditor policy further requires that the appropriate management board accept the university’s questionnaire in a public meeting.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby accepts Fiscal Year 2013-14 Financial and Compliance and Federal Award Programs Representation Letters for Grambling State University, Louisiana Tech University, McNeese State University, Northwestern State University, Southeastern Louisiana University, University of Louisiana at Lafayette, University of Louisiana at Monroe, University of New Orleans, and University of Louisiana System.
Grambling State University
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System (System) as of June 30, 2014 and for the year then ended conducted for the purpose of expressing an opinion as to the fair presentation of the System’s financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the Grambling State University’s (University) accounts, classes of transactions, and disclosures that are material to the System’s financial statements in accordance with the accounting and reporting requirements of the System, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 15, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the System. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for the year then ended in accordance with accounting and reporting requirements of the System.

   Yes X  No □

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes X  No □

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes X  No □

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4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Yes X No □

5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

Yes □ No □ There are none X

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

Yes □ No □ There are none X

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

Yes □ No □ There are none X

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

Yes X No □

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

Yes □ No □ NA X

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

Yes X No □

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.

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12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, *Claims and Judgments*.

Yes X  No ☐  NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

Yes ☐  No ☐  NA ☐

14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

Yes X  No ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

Yes X  No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Yes X  No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

Yes X  No ☐

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

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19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes X  No □

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes X  No □

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes X  No □

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes □  No □  NA X

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes □  No □  NA X

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes X  No □
25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes X No □

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Yes X No □

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes X No □

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

Yes X No □

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant
deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

Yes ☒ No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:
   a) Management,
   b) Employees who have significant roles in internal control, or
   c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

Yes ☒ No ☐

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

Yes ☒ No ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

Yes ☐ No ☐ NA ☒

33. We have a process to track the status of audit findings and recommendations.

Yes ☒ No ☐

34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed “dishonest acts” as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

Yes ☒ No ☐

35. It is correct that we are not aware of any current employees of this entity who have committed “dishonest acts,” as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

Yes ☒ No ☐

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36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a “dishonest act” (exceptions should be listed).
   Yes X  No □

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.
   Yes □  No □  There are none X

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.
   Yes X  No □

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.
   Yes X  No □

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.
   Yes X  No □

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.
   Yes X  No □

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.
   Yes X  No □  NA □
43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

Yes X  No ☐

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Yes X  No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes X  No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes X  No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes X  No ☐ NA ☐

48. Provisions for uncollected receivables have been properly identified and recorded.

Yes X  No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities in the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

Yes X  No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Yes X  No ☐

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51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
   Yes X  No □  NA □

52. Special and extraordinary items are appropriately classified and reported.
   Yes □  No □  NA X

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
   Yes X  No □

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
   Yes X  No □

55. Capital assets held under capital leases are properly classified and disclosed.
   Yes X  No □

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).
   Yes X  No □  NA □

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.
   Yes □  No □  NA X

58. The university’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.
   Yes X  No □  NA □

59. We acknowledge that for required supplementary information (RSI):
   a) We are responsible for RSI.

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b) RSI is measured and presented in accordance with prescribed guidelines.

c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

   Yes X  No □  NA □

60. We acknowledge that for supplementary information (SI):

   a) We are responsible for the presentation of the SI in accordance with applicable criteria.

   b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

   c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

   d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

   e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor’s report, thereon, when the SI is not presented with the audited financial statements.

   Yes X  No □  NA □

61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

   Yes □  No □  NA □

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable
skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

Yes ☐ No ☐ NA X

63. We have adequately disclosed the required information for the OPEB liability based on information provided by the System. The System agreed with the findings of the specialists in evaluating the OPEB plan information and considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Yes X No ☐ NA ☐

64. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

Yes X No ☐

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

Yes X No ☐

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

66. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

Yes X No ☐

67. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

Yes X No ☐
PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

Yes X  No □  NA □

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

Yes X  No □

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

Yes X  No □

71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

Yes X  No □

72. We have filed our annual financial statements in accordance with R.S. 24:514.

Yes X  No □  NA □

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

Yes X  No □  NA □

74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

Yes X  No □  NA □

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

Yes X  No □  There are none □
PART VI. ASSET MANAGEMENT LAWS

76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes X No □ NA □

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes X No □

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes □ No □ NA □

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes X No □ NA □

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes X No □ NA □

81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes X No □ NA □

82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

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83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

The previous responses have been made to the best of our belief and knowledge.

Signature     Franck Bogue         Date     May 15, 2014

Title        President

Signature     [Signature]         Date     May 15, 2014

Title        Vice President for Finance and Administration
Update to the Financial and Compliance Questionnaire Representations

A. We have reviewed the representations contained in this document, and to the best of our knowledge those representations continue to be accurate.

B. We have reviewed the financial statements, to include any adjustments proposed by you our auditor, and find that we are in agreement with them, and we take full responsibility for them.

C. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

No uncorrected misstatements ☐

D. We have provided our views of reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

No findings communicated to management ☐

E. Furthermore, we acknowledge the additional representations made in the addendum to this statement.

No addendum of representations obtained ☐

Signature ___________________________ Date ___________________________

Title President ___________________________

Signature ___________________________ Date ___________________________

Title Vice President for Finance and Administration

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Grambling State University
Federal Award Programs Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the University of Louisiana System’s (System) financial statements as of June 30, 2014 and for the year then ended for the purposes of expressing opinions on the fair presentation of the System’s financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 15, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.

   Yes X  No □

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes X  No □

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes X  No □

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes X  No □

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

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6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

   Yes X   No □

7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.

   Yes X   No □   NA □

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).

   Yes X   No □

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

   Yes X   No □

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

    Yes □   No □   NA X

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.

    Yes X   No □   NA □

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

    Yes X   No □

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

    CONFIDENTIAL
Yes X  No □  NA □

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

Yes □  No □  NA X

15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

Yes □  No □  NA X

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.

Yes □  No □  NA X

17. We are responsible for taking corrective action on findings of the compliance audit.

Yes X  No □

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor’s report.

Yes X  No □  NA □

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

Yes X  No □  NA □

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

Yes X  No □  NA □

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

CONFIDENTIAL
Yes □ No □ NA X

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes □ No □ NA X

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.

Yes □ No □ NA X

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

Yes □ No □ NA X

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.

Yes □ No □ NA X

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards, in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards, believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards have been disclosed.

Yes X No □ NA □

27. We have identified in the Schedule of Expenditures of Federal Award, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

Yes X No □ NA □

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28. We have identified in the Schedule of Expenditures of Federal Awards the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

Yes X No ☐ NA ☐

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

Yes X No ☐ NA ☐

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes X No ☐

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.

Yes X No ☐

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes X No ☐

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes X No ☐

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes X No ☐

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes X No ☐

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36.  There have been no - (exceptions should be listed)
   
   (a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.
   
   (b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.
   
   (c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

   Yes X No ☐ NA ☐

37.  We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

   Yes X No ☐

38.  We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

   Yes X No ☐ NA ☐

39.  We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

   Yes X No ☐

The previous responses have been made to the best of our belief and knowledge.

Signature ____________________________ Date May 15, 2014

Title President ____________________________

Signature ____________________________ Date May 15, 2014

Title Vice President for Finance and Administration ____________________________

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Update to the Federal Award Programs Representation Letter

We have reviewed the representations contained in this document and, to the best of our knowledge, those representations continue to be accurate.

Signature ____________________________ Date ____________________________

Title      President ____________________________

Signature ____________________________ Date ____________________________

Title      Vice President for Finance and Administration ____________________________
Louisiana Tech University
Financial and Compliance Representation Letter

May 13, 2014

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System (System) as of June 30, 2014 and for the year then ended conducted for the purpose of expressing an opinion as to the fair presentation of the system’s financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the Louisiana Tech University’s (University) accounts, classes of transactions, and disclosures that are material to the system’s financial statements in accordance with the accounting and reporting requirements of the System, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 13, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the System. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for year then ended in accordance with accounting and reporting requirements of the System.

   Yes ☒ No ☐

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☒ No ☐

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

   Yes ☒ No ☐

5. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

   Yes ☒ No ☐ There are none ☐

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

   Yes ☒ No ☐ There are none ☐

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

   Yes ☒ No ☐ There are none ☐

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

   Yes ☒ No ☐

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

   Yes ☒ No ☐ NA ☐

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☒ No ☐

CONFIDENTIAL
11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, *Claims and Judgments*.

   Yes ☒  No ☐  NA ☐

12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, *Claims and Judgments*.

   Yes ☒  No ☐  NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

   Yes ☒  No ☐  NA ☐

14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

   Yes ☒  No ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

   Yes ☒  No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

   Yes ☒  No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

   Yes ☒  No ☐

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material

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effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

Yes ☒ No ☐

19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes ☒ No ☐

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☒ No ☐

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes ☒ No ☐

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes ☒ No ☐ NA ☐

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes ☒ No ☐ NA ☐

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.
25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes ☒ No ☐

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Yes ☒ No ☐

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes ☒ No ☐

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

Yes ☒ No ☐
29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

Yes ☒ No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:
   a) Management,
   b) Employees who have significant roles in internal control, or
   c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

Yes ☒ No ☐

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

Yes ☒ No ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

Yes ☒ No ☐ NA ☐

33. We have a process to track the status of audit findings and recommendations.

Yes ☒ No ☐

34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed “dishonest acts” as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

Yes ☒ No ☐

35. It is correct that we are not aware of any current employees of this entity who have committed “dishonest acts,” as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

CONFIDENTIAL
36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a "dishonest act" (exceptions should be listed).

Yes ☒ No ☐

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

Yes ☒ No ☐ There are none ☐

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

Yes ☒ No ☐

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes ☒ No ☐

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes ☒ No ☐

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

Yes ☒ No ☐

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes ☒ No ☐ NA ☐

CONFIDENTIAL
43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.
   Yes ☒ No ☐

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
   Yes ☒ No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.
   Yes ☒ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.
   Yes ☒ No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.
   Yes ☒ No ☐ NA ☐

48. Provisions for uncollected receivables have been properly identified and recorded.
   Yes ☒ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the schedules of the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).
   Yes ☒ No ☐

50. Revenues are appropriately classified in the statement of activities of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
   Yes ☒ No ☐

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51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

   Yes ☒ No ☐ NA ☐

52. Special and extraordinary items are appropriately classified and reported.

   Yes ☒ No ☐ NA ☐

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.

   Yes ☒ No ☐

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.

   Yes ☒ No ☐

55. Capital assets held under capital leases are properly classified and disclosed.

   Yes ☒ No ☐

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).

   Yes ☒ No ☐ NA ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.

   Yes ☒ No ☐ NA ☐

58. The university's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.

   Yes ☒ No ☐ NA ☐

59. We acknowledge that for required supplementary information (RSI):
   a) We are responsible for RSI.
b) RSI is measured and presented in accordance with prescribed guidelines.

c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

   Yes ☒ No ☐ NA ☐

60. We acknowledge that for supplementary information (SI):

   a) We are responsible for the presentation of the SI in accordance with applicable criteria.

   b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

   c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

   d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

   e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor’s report, thereon, when the SI is not presented with the audited financial statements.

   Yes ☒ No ☐ NA ☐

61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

   Yes ☒ No ☐ NA ☐

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

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We have adequately disclosed the required information for the OPEB liability based on information provided by the System. The system agreed with the findings of the specialists in evaluating the OPEB plan information and determined the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

Legal Compliance

PART II. PUBLIC BID LAW

We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

PART IV. LAWS AFFECTING BUDGETING

CONFIDENTIAL
68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

   Yes ☒ No □ NA □

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

   Yes ☒ No □

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

   Yes ☒ No □

71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

   Yes ☒ No □

72. We have filed our annual financial statements in accordance with R.S. 24:514.

   Yes ☒ No □ NA □

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

   Yes ☒ No □ NA □

74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

   Yes ☒ No □ NA □

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

   Yes ☒ No □ There are none □

PART VI. ASSET MANAGEMENT LAWS

CONFIDENTIAL
76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes ☒ No ☐ NA ☐

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes ☒ No ☐ NA ☐

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes ☒ No ☐ NA ☐

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes ☒ No ☐ NA ☐

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes ☒ No ☐ NA ☐

81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes ☒ No ☐ NA ☐

82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes ☒ No ☐ NA ☐

CONFIDENTIAL
83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ NA ☐

The previous responses have been made to the best of our belief and knowledge.

Signature [Signature] Date May 13, 2014

Title Assistant Vice President for Finance and Comptroller

Signature [Signature] Date May 13, 2014

Title President
Update to the Financial and Compliance Questionnaire Representations

A. We have reviewed the representations contained in this document, and to the best of our knowledge those representations continue to be accurate.

B. We have reviewed the financial statements, to include any adjustments proposed by you our auditor, and find that we are in agreement with them, and we take full responsibility for them.

C. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

   No uncorrected misstatements  □

D. We have provided our views of reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

   No findings communicated to management  □

E. Furthermore, we acknowledge the additional representations made in the addendum to this statement.

   No addendum of representations obtained  □

Signature ____________________________ Date ____________________________

Title Assistant Vice President for Finance and Comptroller

Signature ____________________________ Date ____________________________

Title President ____________________________
July 24, 2014

System Related Assurances
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System (ULS) as of June 30, 2014 and for the year then ended conducted for the purpose of expressing an opinion as to the fair presentation of the system’s financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the McNeese State University’s (MSU) accounts, classes of transactions, and disclosures that are material to the system’s financial statements in accordance with the accounting and reporting requirements of the ULS, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 24, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the ULS. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for the year then ended in accordance with accounting and reporting requirements of the ULS.

   Yes ☑ No ☐

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☑ No ☐

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes ☑ No ☐

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

   Yes ☑ No ☐
5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

   Yes ☐ No ☐ There are none ☑

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

   Yes ☐ No ☐ There are none ☑

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

   Yes ☐ No ☐ There are none ☑

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

   Yes ☑ No ☐

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

   Yes ☑ No ☐ NA ☐

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☑ No ☐

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.

    Yes ☑ No ☐

12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☑ No ☐ NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

    Yes ☑ No ☐ NA ☐
14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

Yes ✔ No □

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

Yes ✔ No □

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Yes ✔ No □

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

Yes ✔ No □

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

Yes ✔ No □

19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes ✔ No □

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ✔ No □

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes ✔ No □
22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes ☑ No ☐ NA ☐

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes ☑ No ☐ NA ☐

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes ☑ No ☐

25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes ☑ No ☐

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Yes ☑ No ☐

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes ☑ No ☐
28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

   Yes ☑  No ☐

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

   Yes ☑  No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:

   a) Management,

   b) Employees who have significant roles in internal control, or

   c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

   Yes ☑  No ☐

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

   Yes ☑  No ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

   Yes ☑  No ☐

33. We have a process to track the status of audit findings and recommendations.

   Yes ☑  No ☐

34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed “dishonest acts” as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

   Yes ☑  No ☐

35. It is correct that we are not aware of any current employees of this entity who have committed “dishonest acts,” as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

   Yes ☑  No ☐
36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a “dishonest act” (exceptions should be listed).

   Yes ☑ No □

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

   Yes ☑ No □ There are none □

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

   Yes ☑ No □

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

   Yes ☑ No □

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

   Yes ☑ No □

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

   Yes ☑ No □

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

   Yes ☑ No □ NA □

43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

   Yes ☑ No □

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

   Yes ☑ No □
45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes ☑ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes ☑ No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes ☑ No ☐ NA ☐

48. Provisions for uncollected receivables have been properly identified and recorded.

Yes ☑ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities in the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

Yes ☑ No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Yes ☑ No ☐

51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

Yes ☑ No ☐ NA ☐

52. Special and extraordinary items are appropriately classified and reported.

Yes ☐ No ☐ NA ☑

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.

Yes ☑ No ☐

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.

Yes ☑ No ☐

55. Capital assets held under capital leases are properly classified and disclosed.

Yes ☑ No ☐
56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).

   Yes ☑ No ☐ NA ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.

   Yes ☐ No ☐ NA ☑

58. The university's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.

   Yes ☑ No ☐ NA ☐

59. We acknowledge that for required supplementary information (RSI):

   a) We are responsible for RSI.

   b) RSI is measured and presented in accordance with prescribed guidelines.

   c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

   d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

   Yes ☑ No ☐ NA ☐

60. We acknowledge that for supplementary information (SI):

   a) We are responsible for the presentation of the SI in accordance with applicable criteria.

   b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

   c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

   d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

   e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor's report, thereon, when the SI is not presented with the audited financial statements.

   Yes ☑ No ☐ NA ☐
System Related Assurances
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61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

   Yes ☑ No ☐ NA ☐

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

   Yes ☑ No ☐ NA ☐

63. We agree with the findings of specialists in evaluating the [describe the assertion] and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

   Yes ☐ No ☐ NA ☑

64. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

   Yes ☑ No ☐

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

   Yes ☑ No ☐

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

66. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

   Yes ☑ No ☐

67. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

   Yes ☑ No ☐
PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

   Yes ☑️ No ☐ NA ☐

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

   Yes ☑️ No ☐

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

   Yes ☑️ No ☐

71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

   Yes ☑️ No ☐

72. We have filed our annual financial statements in accordance with R.S. 24:514.

   Yes ☑️ No ☐ NA ☐

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

   Yes ☑️ No ☐ NA ☐

74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

   Yes ☑️ No ☐ NA ☐

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

   Yes ☑️ No ☐ There are none ☐

PART VI. ASSET MANAGEMENT LAWS

76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

   Yes ☑️ No ☐ NA ☐
PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes ☑ No ☐

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes ☑ No ☐ NA ☐

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes ☑ No ☐ NA ☐

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes ☑ No ☐ NA ☐

81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes ☑ No ☐ NA ☐

82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes ☑ No ☐ NA ☐

83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☑ No ☐ NA ☐
The previous responses have been made to the best of our belief and knowledge.

Signature ___________________________ Date 7/25/2014

Title Philip C. Williams, President

Signature ___________________________ Date 7/25/14

Title Eddie P. Meche, Vice President for Business Affairs and University Services
Update to the Financial and Compliance Questionnaire Representations

A. We have reviewed the representations contained in this document, and to the best of our knowledge those representations continue to be accurate.

B. We have reviewed the financial statements, to include any adjustments proposed by you our auditor, and find that we are in agreement with them, and we take full responsibility for them.

C. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

   No uncorrected misstatements □

D. We have provided our views of reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

   No findings communicated to management □

E. Furthermore, we acknowledge the additional representations made in the addendum to this statement.

   No addendum of representations obtained □

Signature ___________________________ Date ___________________________

Title _______________________________

Signature ___________________________ Date ___________________________

Title _______________________________
July 24, 2014

Federal Award Programs Representation Letter
State Agencies, Colleges and Universities, and Local Governments

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of University of Louisiana System’s financial statements as of June 30, 2014 and for the year then ended for the purposes of expressing opinions on the fair presentation of our financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 24, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.  
   Yes ☑ No ☐

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.  
   Yes ☑ No ☐

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.  
   Yes ☑ No ☐

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.  
   Yes ☑ No ☐

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.  
   Yes ☑ No ☐
6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that has taken place with federal agencies or pass-through entities.  
Yes ✓ No □

7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.  
Yes □ No □ NA ✓

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).  
Yes ✓ No □

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.  
Yes ✓ No □

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.  
Yes □ No □ NA ✓

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.  
Yes □ No □ NA ✓

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.  
Yes ✓ No □

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.  
Yes ✓ No □ NA □

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.  
Yes □ No □ NA ✓
15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.
   Yes ☐ No ☐ NA ✓

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.
   Yes ☐ No ☐ NA ✓

17. We are responsible for taking corrective action on findings of the compliance audit.
   Yes ✓ No ☐

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor’s report.
   Yes ☐ No ☐ NA ✓

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
   Yes ☐ No ☐ NA ✓

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
   Yes ☐ No ☐ NA ✓

21. If applicable, management has disclosed all contracts or other agreements with service organizations.
   Yes ☐ No ☐ NA ✓

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
   Yes ☐ No ☐ NA ✓

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.
   Yes ☐ No ☐ NA ✓
24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
   Yes □ No □ NA □

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.
   Yes □ No □ NA □

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards, in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards, believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards have been disclosed.
   Yes □ No □ NA □

27. We have identified in the Schedule of Expenditures of Federal Awards, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.
   Yes □ No □ NA □

28. We have identified in the Schedule of Expenditures of Federal Awards the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.
   Yes □ No □ NA □

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.
   Yes □ No □ NA □

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.
   Yes □ No □
Federal Award Programs Representation Letter
State Agencies, Colleges and Universities, and Local Governments
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31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.

   Yes ✓  No ☐

32. Management has charged costs to federal awards in accordance with applicable cost principles.

   Yes ✓  No ☐

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

   Yes ✓  No ☐

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

   Yes ✓  No ☐

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

   Yes ✓  No ☐

36. There have been no - (exceptions should be listed)
   (a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.
   (b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.
   (c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, etc., that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

   Yes ✓  No ☐  NA ☐
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37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.
   Yes ☑ No ☐

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.
   Yes ☑ No ☐ NA ☐

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.
   Yes ☑ No ☐

The previous responses have been made to the best of our belief and knowledge.

Signature  ____________________________ Date 7/25/2014
Title  Philip C. Williams, President

Signature  ____________________________ Date 7/25/14
Title  Eddie P. Meche, Vice President for Business Affairs and University Services
July 29, 2014

Northwestern State University
Federal Award Programs Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the University of Louisiana Systems’ (System) financial statements as of June 30, 2014 and for the year then ended for the purposes of expressing opinions on the fair presentation of the System’s financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations, as applicable to Title IV Aid only. These representations are based on the information available to us as of July 29, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.

   Yes [X] No [ ]

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes [X] No [ ]

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes [X] No [ ]

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes [X] No [ ]

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5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes [X] No [ ]

6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

   Yes [X] No [ ]

7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.

   Yes [X] No [ ] NA [ ]

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).

   Yes [X] No [ ]

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

   Yes [X] No [ ]

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

    Yes [X] No [ ] NA [ ]

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.

    Yes [X] No [ ] NA [ ]

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

    Yes [X] No [ ]
13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

   Yes [X]  No [ ]  NA [ ]

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

   Yes [X]  No [ ]  NA [ ]

15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

   Yes [X]  No [ ]  NA [ ]

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.

   Yes [X]  No [ ]  NA [ ]

17. We are responsible for taking corrective action on findings of the compliance audit.

   Yes [X]  No [ ]

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor’s report.

   Yes [ ]  No [ ]  NA [X]

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

   Yes [X]  No [ ]  NA [ ]

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

   Yes [X]  No [ ]  NA [ ]

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

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22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
   Yes [X]  No [ ]  NA [ ]

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.
   Yes [X]  No [ ]  NA [ ]

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
   Yes [X]  No [ ]  NA [ ]

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the date as of which compliance is audited.
   Yes [X]  No [ ]  NA [ ]

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards, in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards, believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards have been disclosed.
   Yes [X]  No [ ]  NA [ ]

27. We have identified in the Schedule of Expenditures of Federal Awards, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

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28. We have identified in the Schedule of Expenditures of Federal Awards, the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

Yes [X]  No [ ]  NA [ ]

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

Yes [X]  No [ ]  NA [ ]

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes [X]  No [ ]

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.

Yes [X]  No [ ]

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes [X]  No [ ]

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes [X]  No [ ]

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes [X]  No [ ]

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes [X]  No [ ]

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36. There have been no - (exceptions should be listed)

(a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.

(b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.

(c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

Yes [X]  No [ ]  NA [ ]

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

Yes [X]  No [ ]

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

Yes [X]  No [ ]  NA [ ]

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

Yes [X]  No [ ]

The previous responses have been made to the best of our belief and knowledge.

Dr. Randall J. Webb, President
[Signature]

Carl Jones, VP for Business Affairs & Controller
[Signature]

CONFIDENTIAL
Date: June 23, 2014

System Related Assurances
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System as of and for the year ending June 30, 2014 conducted for the purpose of expressing an opinion as to the fair presentation of the system’s financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the Southeastern Louisiana University’s accounts, classes of transactions, and disclosures that are material to the system’s financial statements in accordance with the accounting and reporting requirements of the University of Louisiana System, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 23, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the University of Louisiana System. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for year ending June 30, 2014 in accordance with accounting and reporting requirements of the University of Louisiana System.

   Yes √ No □

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes √ No □

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes √ No □

Vice President for Administration & Finance ● SLU 10709 ● Hammond, LA 70402 ● 985-549-2282 ● Fax: 985-549-5094

[F&C REP LETTER SYSTEM REL] CONFIDENTIAL

Revised: 06/13
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

   Yes √  No □

5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

   Yes √  No □ There are none □

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

   Yes □  No □ There are none √

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

   Yes □  No □ There are none √

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

   Yes √  No □

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

   Yes □  No □ NA √

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

    Yes √  No □

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.

    Yes √  No □
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Financial and Compliance Representation Letter
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12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, Claims and Judgments.

   Yes □ No □ NA √

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

   Yes √ No □ NA □

14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

   Yes √ No □

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

   Yes √ No □

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

   Yes √ No □

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

   Yes √ No □

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

   Yes √ No □

19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in
the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes √ No □

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes √ No □

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes √ No □

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes √ No □ NA □

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes √ No □ NA □

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes √ No □

25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes √ No □

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)
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a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

        Yes √  No ☐

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

        Yes √  No ☐

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

        Yes √  No ☐

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

        Yes √  No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:

        a) Management,

        b) Employees who have significant roles in internal control, or
c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

   Yes √  No □

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

   Yes √  No □

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

   Yes √  No □  NA □

33. We have a process to track the status of audit findings and recommendations.

   Yes √  No □

34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed "dishonest acts" as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

   Yes √  No □

35. It is correct that we are not aware of any current employees of this entity who have committed "dishonest acts," as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

   Yes √  No □

36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a "dishonest act" (exceptions should be listed).

   Yes √  No □

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

   Yes □  No □  There are none √
38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

Yes √ No □

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes √ No □

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes √ No □

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

Yes √ No □

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes √ No □ NA □

43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

Yes √ No □

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Yes √ No □

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes √ No □ There are none □
46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes □ No □ NA √

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes √ No □ NA □

48. Provisions for uncollected receivables have been properly identified and recorded.

Yes √ No □ NA □

49. Expenses have been appropriately classified in or allocated to functions and programs in the statements and/or schedules of the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

Yes √ No □

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Yes √ No □

51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

Yes √ No □ NA □

52. Special and extraordinary items are appropriately classified and reported.

Yes □ No □ NA √

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.

Yes √ No □

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.

Yes √ No □
55. Capital assets held under capital leases are properly classified and disclosed.
   Yes ✓ No □

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).
   Yes ✓ No □ NA □

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.
   Yes □ No □ NA ✓

58. The university’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.
   Yes ✓ No □ NA □

59. We acknowledge that for required supplementary information (RSI):
   a) We are responsible for RSI.
   b) RSI is measured and presented in accordance with prescribed guidelines.
   c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.
   d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.
   Yes □ No □ NA ✓

60. We acknowledge that for supplementary information (SI):
   a) We are responsible for the presentation of the SI in accordance with applicable criteria.
   b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.
   c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.
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d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor’s report, thereon, when the SI is not presented with the audited financial statements.

Yes ☐ No ☐ NA √

61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

Yes ☐ No ☐ NA √

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

Yes ☐ No ☐ NA √

63. We agree with the findings of specialists in evaluating the [describe the assertion] and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Yes ☐ No ☐ NA √

64. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

Yes √ No ☐

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

Yes √ No ☐
PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

66. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

Yes √ No □

67. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

Yes √ No □

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

Yes √ No □ NA □

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

Yes √ No □

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

Yes √ No □

71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

Yes √ No □

72. We have filed our annual financial statements in accordance with R.S. 24:514.

Yes √ No □ NA □

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

Yes √ No □ NA □
74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

Yes √ No □ NA □

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

Yes □ No □ There are none √

PART VI. ASSET MANAGEMENT LAWS

76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes √ No □ NA □

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes √ No □

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes √ No □ NA □

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes √ No □ NA □

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes √ No □ NA □
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81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes √ No □ NA □

82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes √ No □ NA □

83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes √ No □ NA □

The previous responses have been made to the best of our belief and knowledge.

Signature

Date 6/23/14

Title Vice President for Administration & Finance

Signature

Date 6/23/14

Title President
Update to the Financial and Compliance Questionnaire Representations

A. We have reviewed the representations contained in this document, and to the best of our knowledge those representations continue to be accurate.

B. We have reviewed the financial statements, to include any adjustments proposed by you our auditor, and find that we are in agreement with them, and we take full responsibility for them.

C. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

No uncorrected misstatements □

D. We have provided our views of reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

No findings communicated to management □

E. Furthermore, we acknowledge the additional representations made in the addendum to this statement.

No addendum of representations obtained □

Signature ___________________________ Date ___________________________

Title _______________________________

Signature ___________________________ Date ___________________________

Title _______________________________
Date: June 23, 2014

Federal Award Programs Representation Letter
State Agencies, Colleges and Universities, and Local Governments

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of Southeastern Louisiana University's financial statements as of and for the year ending June 30, 2014 for the purposes of expressing opinions on the fair presentation of our financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 23, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.

   Yes √ No □

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes √ No □

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes √ No □

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes √ No □

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes √ No □
6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that has taken place with federal agencies or pass-through entities.
   Yes √ No □

7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.
   Yes √ No □ NA □

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).
   Yes √ No □

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
   Yes √ No □

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
    Yes □ No □ NA √

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.
    Yes □ No □ NA √

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
    Yes √ No □

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
    Yes √ No □ NA □
14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

   [ ] Yes  [ ] No  [ ] NA

15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

   [ ] Yes  [ ] No  [ ] NA

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.

   [ ] Yes  [ ] No  [ ] NA

17. We are responsible for taking corrective action on findings of the compliance audit.

   [ ] Yes  [ ] No

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

   [ ] Yes  [ ] No  [ ] NA

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

   [ ] Yes  [ ] No  [ ] NA

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

   [ ] Yes  [ ] No  [ ] NA

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

   [ ] Yes  [ ] No  [ ] NA

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stating that there were no such known instances.

Yes □ No □ NA √

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

Yes □ No □ NA □

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.

Yes □ No □ NA □

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards,¹ in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards,¹ believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards¹ have been disclosed.

Yes □ No □ NA □

27. We have identified in the Schedule of Expenditures of Federal Awards¹, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

Yes □ No □ NA □

28. We have identified in the Schedule of Expenditures of Federal Awards¹ the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

Yes □ No □ NA □

¹ If a Schedule of Expenditures of Federal Awards (SEFA) is not prepared by the entity, answer the question as it relates to the information provided for preparation of the system-wide SEFA.
29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

Yes √  No □  NA □

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes √  No □

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.iii

Yes √  No □

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes √  No □

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes √  No □

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes √  No □

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes √  No □

36. There have been no - (exceptions should be listed)

(a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.
(b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.

(c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards."

Yes √ No □ NA □

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

Yes √ No □

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

Yes √ No □ NA □

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards' after the written representation.

Yes √ No □

The previous responses have been made to the best of our belief and knowledge.

Signature ___________________________ Date 06.23.14

Title Vice President for Administration & Finance

Signature ___________________________ Date 6/23/14

Title President
Update to the Federal Award Programs Representation Letter

We have reviewed the representations contained in this document and, to the best of our knowledge, those representations continue to be accurate.

Signature ___________________________________ Date ___________________________________

Title _________________________________________

Signature ___________________________________ Date ___________________________________

Title _________________________________________

\[\text{See endnote 1 above.}\]

\[\text{See endnote 1 above.}\]

\[\text{See endnote 1 above.}\]

\[\text{See endnote 1 above.}\]
Date: July 7, 2014

System Related Assurances
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System as of June 30, 2014 and for the year then ended conducted for the purpose of expressing an opinion as to the fair presentation of the system’s financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the University of Louisiana at Lafayette’s accounts, classes of transactions, and disclosures that are material to the system’s financial statements in accordance with the accounting and reporting requirements of the Division of Administration, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 31, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the Division of Administration. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for the year then ended in accordance with accounting and reporting requirements of the Division of Administration.

   Yes ☒ No □

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☒ No □

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes ☒ No □
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

   Yes ☒ No ☐

5. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

   Yes ☒ No ☐ There are none ☐

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

   Yes ☒ No ☐ There are none ☐

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

   Yes ☒ No ☐ There are none ☐

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

   Yes ☒ No ☐

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

   Yes ☒ No ☐ NA ☐

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☒ No ☐

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.
12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, *Claims and Judgments*.

Yes ☒ No ☐ NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

Yes ☒ No ☐ NA ☐

14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

Yes ☒ No ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

Yes ☒ No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Yes ☒ No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

Yes ☒ No ☐

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.
19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes ☒ No ☐

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☒ No ☐

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes ☒ No ☐

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes ☐ No ☐ NA ☒

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes ☒ No ☐
25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes ☑ No □

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Yes ☑ No □

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes ☑ No □

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

Yes ☑ No □

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).
30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:
   a) Management,
   b) Employees who have significant roles in internal control, or
   c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

33. We have a process to track the status of audit findings and recommendations.

34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed “dishonest acts” as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

35. It is correct that we are not aware of any current employees of this entity who have committed “dishonest acts,” as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a “dishonest act” (exceptions should be listed).
37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

Yes ☒ No ☐ There are none ☐

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

Yes ☒ No ☐

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes ☒ No ☐

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes ☒ No ☐

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

Yes ☒ No ☐

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes ☒ No ☐ NA ☐

43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.
System Related Assurances –
Financial and Compliance Representation Letter
Page 8

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Yes ☒ No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes ☒ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes ☐ No ☐ NA ☒

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes ☒ No ☐ NA ☐

48. Provisions for uncollected receivables have been properly identified and recorded.

Yes ☒ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statements and/or schedules of the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

Yes ☒ No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Yes ☒ No ☐

51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
52. Special and extraordinary items are appropriately classified and reported.

Yes ☒ No ☐ NA ☐

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.

Yes ☒ No ☐ NA ☐

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.

Yes ☒ No ☐ NA ☐

55. Capital assets held under capital leases are properly classified and disclosed.

Yes ☒ No ☐ NA ☐

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).

Yes ☒ No ☐ NA ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.

Yes ☐ No ☐ NA ☒

58. The university’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.

Yes ☒ No ☐ NA ☐

59. We acknowledge that for required supplementary information (RSI):

a) We are responsible for RSI.

b) RSI is measured and presented in accordance with prescribed guidelines.
c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

Yes ☒ No ☐ NA ☐

60. We acknowledge that for supplementary information (SI):

a) We are responsible for the presentation of the SI in accordance with applicable criteria.

b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor’s report, thereon, when the SI is not presented with the audited financial statements.

Yes ☒ No ☐ NA ☐

61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

Yes ☒ No ☐ NA ☐

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

Yes ☐ No ☐ NA ☒
63. We agree with the findings of specialists in evaluating the \textit{describe the assertion} and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Yes ☐ No ☐ NA ☒

64. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

Yes ☒ No ☐

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

Yes ☒ No ☐

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

66. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

Yes ☒ No ☐

67. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

Yes ☒ No ☐ NA ☐
PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

Yes ☒ No ☐

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

Yes ☒ No ☐

71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

Yes ☒ No ☐

72. We have filed our annual financial statements in accordance with R.S. 24:514.

Yes ☒ No ☐ NA ☐

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

Yes ☒ No ☐ NA ☐

74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

Yes ☒ No ☐ NA ☐

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

Yes ☒ No ☐ There are none ☐

PART VI. ASSET MANAGEMENT LAWS

76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes ☒ No ☐ NA ☐
PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes ☒ No ☐

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes ☒ No ☐ NA ☐

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes ☒ No ☐ NA ☐

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes ☒ No ☐ NA ☐

81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes ☒ No ☐ NA ☐

82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes ☒ No ☐ NA ☐

83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ NA ☐
The previous responses have been made to the best of our belief and knowledge.

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<td>Vice President Administration &amp; Finance</td>
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Date: July 7, 2014

Federal Award Programs Representation Letter
State Agencies, Colleges and Universities, and Local Governments

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of University of Louisiana System’s financial statements as of June 30, 2014 and for the year then ended for the purposes of expressing opinions on the fair presentation of our financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 31, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.
   
   Yes ☑ No ☐

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.
   
   Yes ☑ No ☐

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.
   
   Yes ☑ No ☐

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.
   
   Yes ☑ No ☐
5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes □ No □

6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that has taken place with federal agencies or pass-through entities.

   Yes □ No □

7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.

   Yes □ No □ NA □

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).

   Yes □ No □

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

   Yes □ No □

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

    Yes □ No □ NA □

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.

    Yes □ No □ NA □
12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
   Yes X  No □

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
   Yes X  No □  NA □

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.
   Yes □  No □  NA X

15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.
   Yes □  No □  NA X

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.
   Yes □  No □  NA X

17. We are responsible for taking corrective action on findings of the compliance audit.
   Yes X  No □

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor’s report.
   Yes X  No □  NA □
19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
   
   Yes ☑  No ☐  NA ☐

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
   
   Yes ☑  No ☐  NA ☐

21. If applicable, management has disclosed all contracts or other agreements with service organizations.
   
   Yes ☐  No ☐  NA ☑

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
   
   Yes ☐  No ☐  NA ☑

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.
   
   Yes ☐  No ☐  NA ☑

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
   
   Yes ☐  No ☐  NA ☑

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.
   
   Yes ☐  No ☐  NA ☑
26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards,\(^1\) in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards,\(^1\) believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards\(^1\) have been disclosed.

Yes \(\checkmark\) No \(\square\) NA \(\square\)

27. We have identified in the Schedule of Expenditures of Federal Awards\(^4\), the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

Yes \(\checkmark\) No \(\square\) NA \(\square\)

28. We have identified in the Schedule of Expenditures of Federal Awards\(^ii\) the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

Yes \(\checkmark\) No \(\square\) NA \(\square\)

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

Yes \(\checkmark\) No \(\square\) NA \(\square\)

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes \(\checkmark\) No \(\square\)

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests

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\(^1\) If a Schedule of Expenditures of Federal Awards (SEFA) is not prepared by the entity, answer the question as it relates to the information provided for preparation of the system-wide SEFA.
and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.iii

Yes x  No □

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes x  No □

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes x  No □

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes x  No □

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes x  No □

36. There have been no - (exceptions should be listed)

(a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.

(b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.

(c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.iv

Yes x  No □  NA □

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.
38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

Yes X No □ NA □

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

Yes X No □

The previous responses have been made to the best of our belief and knowledge.

Signature _______________________________ Date 7/29/14
Title President

Signature _______________________________ Date 7/15/14
Title Vice President for Administration & Finance
UNIVERSITY OF LOUISIANA AT MONROE
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana at Monroe of June 30, 2014 and for the year then ended conducted for the purpose of expressing an opinion as to the fair presentation of the System’s financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the University of Louisiana at Monroe’s (University) accounts, classes of transactions, and disclosures that are material to the System’s financial statements in accordance with the accounting and reporting requirements of the System, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of March 17, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the System. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for the year then ended in accordance with accounting and reporting requirements of the System.

   Yes ☒  No ☐

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☒  No ☐

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes ☒  No ☐

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4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Yes ☒ No ☐

5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

Yes ☒ No ☐ There are none ☐

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

Yes ☐ No ☐ There are none ☒

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or not recognized.

Yes ☒ No ☐ There are none ☐

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

Yes ☒ No ☐

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

Yes ☒ No ☐ NA ☐

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

Yes ☒ No ☐

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11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.

   Yes ☒  No ☐

12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, Claims and Judgments.

   Yes ☒  No ☐  NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

   Yes ☒  No ☐  NA ☐

14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

   Yes ☒  No ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

   Yes ☒  No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

   Yes ☒  No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

   Yes ☒  No ☐

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material

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effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

Yes ☒ No □

19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes ☒ No □

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☒ No □

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes ☒ No □

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes □ No □ NA ☒

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes □ No □ NA ☒
24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes ☒ No ☐

25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes ☒ No ☐

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Yes ☒ No ☐

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes ☒ No ☐

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report

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financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

Yes ☒ No ☐

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

Yes ☒ No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

Yes ☒ No ☐

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

Yes ☒ No ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

Yes ☒ No ☐ NA ☐

33. We have a process to track the status of audit findings and recommendations.

Yes ☒ No ☐
34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed "dishonest acts" as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

Yes ☒ No ☐

35. It is correct that we are not aware of any current employees of this entity who have committed "dishonest acts," as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

Yes ☒ No ☐

36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a "dishonest act" (exceptions should be listed).

Yes ☒ No ☐

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

Yes ☒ No ☐ There are none ☐

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

Yes ☒ No ☐

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes ☒ No ☐

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes ☒ No ☐

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41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

Yes ☒ No ☐

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes ☒ No ☐ NA ☐

43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

Yes ☒ No ☐

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Yes ☒ No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes ☒ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes ☒ No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes ☒ No ☐ NA ☐
48. Provisions for uncollected receivables have been properly identified and recorded.

   Yes ☒ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statements to the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

   Yes ☒ No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

   Yes ☒ No ☐

51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

   Yes ☒ No ☐ NA ☐

52. Special and extraordinary items are appropriately classified and reported.

   Yes ☒ No ☐ NA ☐

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.

   Yes ☒ No ☐

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.

   Yes ☒ No ☐

55. Capital assets held under capital leases are properly classified and disclosed.

   Yes ☒ No ☐
56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).

Yes ☒ No ☐ NA ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.

Yes ☒ No ☐ NA ☐

58. The university’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.

Yes ☒ No ☐ NA ☐

59. We acknowledge that for required supplementary information (RSI):

a) We are responsible for RSI.

b) RSI is measured and presented in accordance with prescribed guidelines.

c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

Yes ☐ No ☐ NA ☒

60. We acknowledge that for supplementary information (SI):

a) We are responsible for the presentation of the SI in accordance with applicable criteria.

b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

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e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor’s report, thereon, when the SI is not presented with the audited financial statements.

   Yes ☐ No ☐ NA ☒

61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

   Yes ☐ No ☐ NA ☒

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

   Yes ☐ No ☐ NA ☒

63. We have adequately disclosed the required information for the OPEB liability based on information provided by the System. The system agreed with the findings of the specialists in evaluating the OPEB plan information and determined the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

   Yes ☒ No ☐ NA ☐

64. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

   Yes ☒ No ☐
Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

Yes ☒ No ☐

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

66. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

Yes ☒ No ☐

67. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

Yes ☒ No ☐ NA ☐

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

Yes ☒ No ☐

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

Yes ☒ No ☐

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71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

Yes ☒ No ☐

72. We have filed our annual financial statements in accordance with R.S. 24:514.

Yes ☒ No ☐ NA ☐

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.

Yes ☒ No ☐ NA ☐

74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

Yes ☒ No ☐ NA ☐

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

Yes ☒ No ☐ There are none ☐

PART VI. ASSET MANAGEMENT LAWS

76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes ☒ No ☐ NA ☐

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes ☒ No ☐

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII,
Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes ☒ No ☐ NA ☐

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes ☒ No ☐ NA ☐

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes ☒ No ☐ NA ☐

81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes ☒ No ☐ NA ☐

82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes ☒ No ☐ NA ☐

83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ NA ☐
The previous responses have been made to the best of our belief and knowledge.

Signature  
Date 3/31/14

Title President

Signature  
Date 3/31/14

Title Chief Business Officer
Update to the Financial and Compliance Questionnaire Representations

A. We have reviewed the representations contained in this document, and to the best of our knowledge those representations continue to be accurate.

B. We have reviewed the financial statements, to include any adjustments proposed by you our auditor, and find that we are in agreement with them, and we take full responsibility for them.

C. We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.

   No uncorrected misstatements □

D. We have provided our views of reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

   No findings communicated to management □

E. Furthermore, we acknowledge the additional representations made in the addendum to this statement.

   No addendum of representations obtained □

Signature ___________________________ Date ___________________________
Title President

Signature ___________________________ Date ___________________________
Title Chief Business Officer

CONFIDENTIAL
May 21, 2014

UNIVERSITY OF LOUISIANA AT MONROE
Federal Award Programs Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the University of Louisiana System’s (System) financial statements as of June 30, 2014 and for the year then ended for the purposes of expressing opinions on the fair presentation of the System’s financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 21, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.
   
   Yes ☒  No ☐

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes ☒  No ☐

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes ☒  No ☐

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes ☒  No ☐

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes ☒  No ☐
6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
   
   Yes ☒ No ☐

7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.
   
   Yes ☐ No ☐ NA ☒

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).
   
   Yes ☒ No ☐

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
   
   Yes ☒ No ☐

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
    
   Yes ☒ No ☐ NA ☐

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
    
   Yes ☐ No ☐ NA ☒

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
    
   Yes ☒ No ☐

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
    
   Yes ☒ No ☐ NA ☐

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14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

Yes ☒ No ☐ NA ☐

15. If applicable, management has issued management decisions timely after their receipt of subrecipients’ auditors’ reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

Yes ☐ No ☐ NA ☒

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee’s own books and records.

Yes ☐ No ☐ NA ☒

17. We are responsible for taking corrective action on findings of the compliance audit.

Yes ☒ No ☐

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

Yes ☐ No ☐ NA ☒

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

Yes ☒ No ☐ NA ☐

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

Yes ☒ No ☐ NA ☐

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

Yes ☒ No ☐ NA ☐

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22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
   Yes ☒ No ☐ NA ☒

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor’s report or stating that there were no such known instances.
   Yes ☒ No ☐ NA ☐

24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
   Yes ☒ No ☐ NA ☐

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance have occurred subsequent to the date as of which compliance is audited.
   Yes ☒ No ☐ NA ☐

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards, in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards, believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards have been disclosed.
   Yes ☒ No ☐ NA ☐

27. We have identified in the Schedule of Expenditures of Federal Awards, the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.
   Yes ☒ No ☐ NA ☐

28. We have identified in the Schedule of Expenditures of Federal Awards, the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

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29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

Yes [x] No [ ] NA [ ]

30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes [x] No [ ]

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.

Yes [x] No [ ]

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes [x] No [ ]

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes [x] No [ ]

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes [x] No [ ]

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes [x] No [ ]

36. There have been no - (exceptions should be listed)
(a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.

(b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.

(c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

The previous responses have been made to the best of our belief and knowledge.

Signature  

Title  President

Signature  

Title  Chief Business Officer

CONFIDENTIAL
Update to the Federal Award Programs Representation Letter

We have reviewed the representations contained in this document and, to the best of our knowledge; those representations continue to be accurate.

Signature ___________________________________________ Date __________________________

Title President ______________________________________

Signature ___________________________________________ Date __________________________

Title Chief Business Officer __________________________
Date: July 15, 2014

THE UNIVERSITY of
NEW ORLEANS
BUSINESS AFFAIRS

University of New Orleans - System Related Assurances
Financial and Compliance Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System as of June 30, 2014 and for the fiscal year ended, conducted for the purpose of expressing an opinion as to the fair presentation of the system's financial statements in accordance with accounting principles generally accepted in the United States of America, to provide assurances on the University of New Orleans' accounts, classes of transactions, and disclosures that are material to the system's financial statements in accordance with the accounting and reporting requirements of the University of Louisiana System, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 15, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting and reporting requirements of the University of Louisiana System. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014 and changes in financial position, (including cash flows, if applicable) for the fiscal year ended in accordance with accounting and reporting requirements of the University of Louisiana System.

   Yes ☒ No ☐

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☒ No ☐

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes ☒ No ☐

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

   Yes ☒ No ☐
5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

   Yes □ No □ There are none ☒

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

   Yes □ No □ There are none ☒

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or nonrecognized.

   Yes □ No □ There are none ☒

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

   Yes ☒ No □

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

   Yes ☒ No □

10. It is correct that there are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☒ No □

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.

    Yes ☒ No □

12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☒ No □

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.
14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.
   
   Yes ☒ No ☐ NA ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.
   
   Yes ☒ No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
   
   Yes ☒ No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.
   
   Yes ☒ No ☐

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.
   
   Yes ☒ No ☐

19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.
   
   Yes ☒ No ☐

20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
   
   Yes ☒ No ☐

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
   Yes X No □

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).
   Yes □ No □ NA X

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.
   Yes X No □

25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.
   Yes X No □

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.

f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
   Yes X No □
27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

   Yes ☒ No ☐

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

   Yes ☒ No ☐

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

   Yes ☒ No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:

   a) Management,

   b) Employees who have significant roles in internal control, or

   c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

   Yes ☒ No ☐

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

   Yes ☒ No ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

   Yes ☐ No ☐ NA ☒

33. We have a process to track the status of audit findings and recommendations.

   Yes ☒ No ☐

34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed “dishonest acts” as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).
35. It is correct that we are not aware of any current employees of this entity who have committed "dishonest acts," as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

Yes ☒ No ☐

36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a "dishonest act" (exceptions should be listed).

Yes ☒ No ☐

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

Yes ☐ No ☐ There are none ☒

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

Yes ☒ No ☐

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes ☒ No ☐

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes ☒ No ☐

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

Yes ☒ No ☐

42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes ☒ No ☐ NA ☐
43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

   Yes ☒ No ☐

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

   Yes ☒ No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

   Yes ☒ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

   Yes ☒ No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

   Yes ☒ No ☐ NA ☐

48. Provisions for uncollected receivables have been properly identified and recorded.

   Yes ☒ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities in the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

   Yes ☒ No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

   Yes ☒ No ☐

51. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

   Yes ☒ No ☐ NA ☐

52. Special and extraordinary items are appropriately classified and reported.
53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
   
   Yes ☒ No ☐ NA ☒

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
   
   Yes ☒ No ☐

55. Capital assets held under capital leases are properly classified and disclosed.
   
   Yes ☒ No ☐

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).
   
   Yes ☒ No ☐ NA ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.
   
   Yes ☐ No ☐ NA ☒

58. The university’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.
   
   Yes ☒ No ☐ NA ☒

59. We acknowledge that for required supplementary information (RSI):
   
   a) We are responsible for RSI.

   b) RSI is measured and presented in accordance with prescribed guidelines.

   c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

   d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.
   
   Yes ☒ No ☐ NA ☐

60. We acknowledge that for supplementary information (SI):
   
   a) We are responsible for the presentation of the SI in accordance with applicable criteria.
b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor's report, thereon, when the SI is not presented with the audited financial statements.

Yes ☒ No ☐ NA ☐

61. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

Yes ☐ No ☐ NA ☒

62. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

Yes ☐ No ☐ NA ☒

63. We agree with the findings of specialists in evaluating the [describe the assertion] and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Yes ☐ No ☐ NA ☒

64. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.

Yes ☒ No ☐

Legal Compliance

PART II. PUBLIC BID LAW
65. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.

   Yes ☑  No ☐

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

66. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.

   Yes ☑  No ☐

67. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.

   Yes ☑  No ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.

   Yes ☑  No ☐  NA ☐

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS

69. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.

   Yes ☑  No ☐

70. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.

   Yes ☑  No ☐

71. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).

   Yes ☑  No ☐

72. We have filed our annual financial statements in accordance with R.S. 24:514.

   Yes ☑  No ☐  NA ☐

73. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.
74. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.

Yes [x] No [ ] NA [ ]

75. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.

Yes [ ] No [ ] There are none [x]

PART VI. ASSET MANAGEMENT LAWS

76. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.

Yes [x] No [ ] NA [ ]

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

77. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.

Yes [x] No [ ]

PART VIII. DEBT RESTRICTION LAWS

78. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.

Yes [x] No [ ] NA [ ]

PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

79. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

Yes [x] No [ ] NA [ ]

80. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

Yes [x] No [ ] NA [ ]

81. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

Yes [x] No [ ] NA [ ]
82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

Yes ☒ No ☐ NA ☐

83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ NA ☐

The previous responses have been made to the best of our belief and knowledge.

Signature ___________________________ Date 7/23/14

Title President

Signature ___________________________ Date 7/14/17

Title Vice President for Business Affairs
Date: July 15, 2014

THE UNIVERSITY of
NEW ORLEANS

BUSINESS AFFAIRS

University of New Orleans
Federal Award Programs Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of University of Louisiana’s financial statements as of June 30, 2014 and for the fiscal year ended for the purposes of expressing opinions on the fair presentation of our financial statements in compliance with accounting principles generally accepted in the United States of America and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 15, 2014.

1. We are responsible for understanding and for complying, and have complied, with the requirements of Office of Management and Budget (OMB) Circular A-133.

   Yes ☒ No ☐

2. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance that provides reasonable assurance that we are administering federal awards in accordance with the compliance requirements and in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on the federal awards.

   Yes ☒ No ☐

3. We have identified and disclosed to the auditor all of our government programs and related activities subject to the governmental audit requirement.

   Yes ☒ No ☐

4. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have complied, in all material respects, with those requirements.

   Yes ☒ No ☐

5. We have identified and disclosed to the auditor the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.

   Yes ☒ No ☐

6. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that has taken place with federal agencies or pass-through entities.
7. We have identified and disclosed to the auditor all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including those resulting from other audits or program reviews, as related to the current and prior years.

Yes ☒ No ☐ NA ☐

8. We believe that we have complied with the direct and material compliance requirements related to federal programs (except for noncompliance we have disclosed to you).

Yes ☒ No ☐

9. We have made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

Yes ☒ No ☐

10. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

Yes ☒ No ☐ NA ☐

11. We have disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor’s report.

Yes ☒ No ☐ NA ☐

12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.

Yes ☒ No ☐

13. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

Yes ☒ No ☐ NA ☐

14. If applicable, management has monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of Circular A-133.

Yes ☒ No ☐ NA ☐
15. If applicable, management has issued management decisions timely after their receipt of subrecipients' auditors' reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements, and has ensured that subrecipients have taken the appropriate and timely corrective action on findings.

   Yes ☐  No ☐  NA ☒

16. If applicable, management has considered the results of subrecipient audits and has made any necessary adjustments to the auditee's own books and records.

   Yes ☐  No ☐  NA ☒

17. We are responsible for taking corrective action on findings of the compliance audit.

   Yes ☒  No ☐

18. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

   Yes ☐  No ☐  NA ☒

19. Management is responsible for and has accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.

   Yes ☐  No ☐  NA ☒

20. Management has provided the auditor with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

   Yes ☐  No ☐  NA ☒

21. If applicable, management has disclosed all contracts or other agreements with service organizations.

   Yes ☐  No ☐  NA ☒

22. If applicable, management has disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

   Yes ☐  No ☐  NA ☒

23. Management has disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report or stating that there were no such known instances.
24. Management has disclosed the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

Yes ☒ No ☐ NA ☐

25. Management has disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the date as of which compliance is audited.

Yes ☒ No ☐ NA ☐

26. Management acknowledges and understands its responsibility for presentation of the Schedule of Expenditures of Federal Awards,¹ in accordance with Circular A-133. We have prepared the Schedule of Expenditures of Federal Awards,¹ believe it is fairly presented in form and content, in accordance with Circular A-133, and have included all expenditures of federal awards provided directly by federal agencies and indirectly by other state or local governments in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Any changes from the prior year to the methods of measurement or presentation and any assumptions or interpretations underlying the measurement or presentation of the Schedule of Expenditures of Federal Awards¹ have been disclosed.

Yes ☒ No ☐ NA ☐

27. We have identified in the Schedule of Expenditures of Federal Awards¹ the appropriate Catalog of Federal Domestic Assistance (CFDA) number for each of our federal award programs that are listed in the catalog, or other identifying number when a CFDA number is not available.

Yes ☒ No ☐ NA ☐

28. We have identified in the Schedule of Expenditures of Federal Awards¹ the name of the federal agency or other state or local government (pass-through entity) that provided the assistance.

Yes ☒ No ☐ NA ☐

29. We have made available all audits, monitoring reports, and correspondence received from the federal awarding agencies.

Yes ☒ No ☐ NA ☐

¹ If a Schedule of Expenditures of Federal Awards (SEFA) is not prepared by the entity, answer the question as it relates to the information provided for preparation of the system-wide SEFA.
30. We have established and implemented and identified to the auditor, internal control policies and procedures to assure compliance with the compliance requirements applicable to our federal award programs.

Yes ☒ No ☐

31. We have identified the compliance requirements governing the activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, or earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and any special tests and provisions that are applicable to our federal award programs, which are identified in the Schedule of Expenditures of Federal Awards.iii

Yes ☒ No ☐

32. Management has charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

33. We have complied with the financial and other reporting requirements applicable to our federal award programs.

Yes ☒ No ☐

34. Expenditures of federal funds and amounts claimed or used for matching were determined in compliance with federal regulations and OMB Circulars A-21, A-87, A-102, A-110, A-133, and the Compliance Supplement.

Yes ☒ No ☐

35. We have complied with the provisions of the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments.

Yes ☒ No ☐

36. There have been no - (exceptions should be listed)

(a) Fraudulent or illegal acts involving the board, management, or employees who have significant roles in processing federal transactions or safeguarding federal assets or in the administration of federal award programs.

(b) Fraudulent or illegal acts involving other employees that could have an effect on the federal grants and awards.

(c) Communications from regulatory agencies or grantor agencies concerning noncompliance with, or deficiencies in, federal financial reporting practices, grant administration,
program/grant regulations, et cetera, that could have an effect on the grant award or on the Schedule of Expenditures of Federal Awards.

Yes ☒ No ☐ NA ☐

37. We have not received any notification from a federal awarding agency requesting that its program be treated as a major program under the provisions of Section 215(c) of OMB Circular A-133.

Yes ☒ No ☐

38. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

Yes ☒ No ☐ NA ☐

39. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the Schedule of Expenditures of Federal Awards after the written representation.

Yes ☒ No ☐

The previous responses have been made to the best of our belief and knowledge.

Signature ___________________________ Date 7/23/14

Title President

Signature ___________________________ Date 7/18/14

Title Vice President for Business Affairs

See endnote 1 above.
See endnote 1 above.
See endnote 1 above.
See endnote 1 above.
See endnote 1 above.
Date: June 17, 2014

Legislative Auditor
Baton Rouge, Louisiana

In connection with your audit of the annual financial statements of the University of Louisiana System as of June 30, 2014, and for the year ended June 30, 2014, conducted for the purpose of expressing an opinion as to the fair presentation of the system’s financial statements in accordance with accounting principles generally accepted in the United States, to provide assurances on the system’s accounts, classes of transactions, and disclosures that are material to the system’s financial statements in accordance with the accounting and reporting requirements of the Division of Administration, and to review our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of June 17, 2014.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document, for the preparation and fair presentation of our financial statements (or other financial information/schedules) in conformity with accounting principles generally accepted in the United States of America and in accordance with accounting and reporting requirements of the Division of Administration. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2014, and changes in financial position, including cash flows, for year ended June 30, 2014, in conformity with accounting principles generally accepted in the United States of America and in accordance with accounting and reporting requirements of the Division of Administration.

   Yes ☒ No ☐

2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

   Yes ☒ No ☐
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.

   Yes ☒ No ☐

4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

   Yes ☒ No ☐

5. We have disclosed to you the identity of the entity’s related parties and all the related party relationships and transactions of which we are aware.

   Yes ☒ No ☐ There are none ☐

6. The substance of all related party relationships and transactions involving sales, purchases, receivables, payables, guarantees, transfers, equipment usage, amounts receivable or payable to related parties, etc., has been considered, and appropriate adjustments or disclosures are made in the financial statements.

   Yes ☒ No ☐ There are none ☐

7. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated and classified as recognized or non-recognized.

   Yes ☒ No ☐ There are none ☐

8. We acknowledge our responsibility to advise you of events occurring after the date of this representation.

   Yes ☒ No ☐

9. The effects of all known actual or possible litigation and claims have been accounted for and have been disclosed to you in accordance with accounting principles generally accepted in the United States of America and whose effects should be considered when preparing the financial statements.

   Yes ☒ No ☐ NA ☐

10. It is correct that there are no un-asserted claims or assessments that our lawyer has advised us are probable of assertion and must be recorded and/or disclosed in accordance with GASB Codification C50, Claims and Judgments.

    Yes ☒ No ☐

11. It is correct that there are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB Codification C50, Claims and Judgments.

    Yes ☒ No ☐
12. It is correct that all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements are included in the financial statements, are complete and accurate, and have been prepared in accordance with GASB Codification C50, Claims and Judgments.

Yes ☒ No ☐ NA ☐

13. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements, and we have not consulted legal counsel concerning litigation or claims.

Yes ☒ No ☐ NA ☐

14. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or other financial information/schedules) in accordance with GASB 54.

Yes ☒ No ☐

15. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the financial statements (or other financial information/schedules), and there are no undisclosed assets, liabilities, or other unrecorded transactions.

Yes ☒ No ☐

16. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

Yes ☒ No ☐

17. It is correct that there have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices, or noncompliance with statutory provisions, that could have an effect on the financial statements.

Yes ☒ No ☐

18. We have complied with all aspects of state and federal laws and regulations, contractual agreements, debt agreements, tax propositions, and grant restrictions that would have a material effect on the financial statements (or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

Yes ☒ No ☐

19. It is correct that there are no violations or possible violations of laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes ☒ No ☐
20. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☒ No ☐

21. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

Yes ☒ No ☐

22. It is correct that we have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all fraud, noncompliance with laws and regulations, or uncorrected misstatements that have occurred at service organizations and have been reported to us by the service organization(s) or of which we are aware and that affect our financial statements (AU-C §402.19).

Yes ☐ No ☐ NA ☒

24. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements.

Yes ☒ No ☐

25. During the fiscal year under audit, there have been no changes of our accounting principles and practices.

Yes ☒ No ☐

26. We have made available to you all, if and to the extent requested by you, of the following data relevant to the preparation and fair presentation of the financial statements - (exceptions should be listed)

a) Financial records and related data.

b) Minutes of the meetings of directors, board members, commission members, etc., and the committees thereof, or summaries of actions of recent meetings for which minutes have not yet been prepared.

c) Accurate names and addresses of board members, officials, or other interested parties, to include any audit committee or other committee exercising significant oversight of the finance function, who should receive the audit report.

d) Financial records, agreements, guidelines, and related data pertaining to federal and state grant awards.

e) Additional information that you have requested from us for the purpose of the audit.
f) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

Yes ☒ No ☐

27. It is correct that we have not knowingly withheld from you any financial records or related data that in our judgment would be relevant to your audit.

Yes ☒ No ☐

28. We are responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, sufficient to record, process, summarize, and report financial data consistent with the assertions embodied in the financial statements; to safeguard public assets; and to comply with applicable laws and regulations.

Yes ☒ No ☐

29. We have disclosed to the auditor any known matters within our internal controls, to include those components relating to compliance with laws and regulations that we consider to be significant deficiencies and/or material weaknesses in relation to our financial statements (or other financial information/schedules).

Yes ☒ No ☐

30. It is correct that we have no knowledge of any fraud or suspected fraud affecting the entity involving:
   a) Management,
   b) Employees who have significant roles in internal control, or
   c) Others when the fraud could have a material effect on the financial statements or, where applicable, state and/or federal grants, contracts, and awards.

Yes ☒ No ☐

31. It is correct that we have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

Yes ☒ No ☐

32. We have taken timely and appropriate steps to remedy fraud, illegal acts, violations of or noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.

Yes ☐ No ☐ NA ☒

33. We have a process to track the status of audit findings and recommendations.

Yes ☒ No ☐
34. It is correct that we are not aware of any employees who were employed by this entity during the above time period who have committed “dishonest acts” as defined in the Office of Risk Management (ORM) Insurance Information Notice No. 2002-2 (exceptions should be listed).

Yes ☒ No ☐

35. It is correct that we are not aware of any current employees of this entity who have committed “dishonest acts,” as defined by ORM Insurance Notice No. 2002-2, who are in a position to cause a loss to this entity (exceptions should be listed).

Yes ☒ No ☐

36. It is correct that the ORM has not refused to cover a loss by this entity because it was caused by an employee who had previously committed a “dishonest act” (exceptions should be listed).

Yes ☒ No ☐

37. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and whether related recommendations have been implemented.

Yes ☐ No ☐ There are none ☒

38. It is correct that we have not adopted any plans, nor do we have present intentions, that could materially affect the carrying value or classification of assets, liabilities, or net position in the financial statements.

Yes ☒ No ☐

39. It is correct that there are no guarantees, whether written or oral, under which the entity is contingently liable.

Yes ☒ No ☐

40. We acknowledge our responsibility for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our entity.

Yes ☒ No ☐

41. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of financial statement amounts (or other financial information/schedules) or other financial data significant to the audit objectives, including provisions for reporting specific activities in separate funds and legal matters that could have a material impact on our operations.

Yes ☒ No ☐
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42. Where applicable, all financial reports and claims for reimbursements, required under state grant awards, have been based on accurate financial data taken from our financial records and such reports and claims have been filed in a timely manner.

Yes ☒ No ☐ NA ☐

43. It is correct that there are no reservations or designations of net position that were not properly authorized and approved.

Yes ☒ No ☐

44. We have satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

Yes ☒ No ☐

45. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all joint ventures and other related organizations, if any.

Yes ☒ No ☐ There are none ☐

46. All funds that meet the quantitative criteria of GASB 34 and GASB 37 for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the financial statement users.

Yes ☒ No ☐ NA ☐

47. Components of net position (invested in capital assets, net of related debt; restricted; and unrestricted), and reserves and designations, as applicable, are properly classified and, if applicable, approved.

Yes ☒ No ☐ NA ☐

48. Provisions for uncollected receivables have been properly identified and recorded.

Yes ☒ No ☐ NA ☐

49. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities of the annual fiscal report, and allocations have been made on a reasonable basis (if applicable).

Yes ☒ No ☐

50. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

Yes ☒ No ☐
51. Inter-fund, internal, and intra-entity activity and balances have been appropriately classified and reported.
   Yes ☒ No ☐ NA ☐

52. Special and extraordinary items are appropriately classified and reported.
   Yes ☐ No ☐ NA ☒

53. Investments, derivative transactions, and land and other real estate held by endowments are properly valued.
   Yes ☒ No ☐

54. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
   Yes ☒ No ☐

55. Capital assets held under capital leases are properly classified and disclosed.
   Yes ☒ No ☐

56. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).
   Yes ☒ No ☐ NA ☐

57. If the modified approach is used to account for eligible infrastructure assets, the entity meets the GASB established requirements for doing so.
   Yes ☒ No ☐ NA ☐

58. The system’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed, and net position is properly recognized under the policy.
   Yes ☒ No ☐

59. It is correct that we are following either our established accounting policy regarding which resources (i.e., restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or we are following GASB 54, paragraph 18 to determine the fund balance classifications for financial reporting purposes.
   Yes ☒ No ☐
60. We acknowledge that for required supplementary information (RSI):

a) We are responsible for RSI.

b) RSI is measured and presented in accordance with prescribed guidelines.

c) The methods of measurement or presentation of the RSI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of RSI.

Yes ☒ No ☐ NA ☐

61. We acknowledge that for supplementary information (SI):

a) We are responsible for the presentation of the SI in accordance with applicable criteria.

b) We believe the SI, including its form and content, is fairly presented in accordance with the applicable criteria.

c) The methods of measurement or presentation of the SI have not changed from those used in the prior period. If the methods of measurement have changed, we provided the reasons for the changes.

d) We have communicated all significant assumptions or interpretations underlying the measurement and presentation of SI.

e) We will make the audited financial statements readily available to the intended users of the SI no later than the date of issuance by us of the SI and the auditor's report, thereon, when the SI is not presented with the audited financial statements.

Yes ☒ No ☐ NA ☐

62. We acknowledge as part of the audit, you prepared the draft financial statements, related notes, and/or other schedules. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and/or schedules.

Yes ☐ No ☐ NA ☒

63. We acknowledge our responsibilities as it relates to nonaudit services performed by you, including a statement that we assume all management responsibilities; that we oversee the services by having designated an individual within senior management who possesses suitable skill, knowledge, or experience; that we have evaluated the adequacy and results of the services performed; and that we accept responsibility for the results of the services.

Yes ☐ No ☐ NA ☒
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64. We agree with the findings of specialists in evaluating the [describe the assertion] and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.  

Yes ☐ No ☐ NA ☒  

65. We have evaluated our ability to continue as a going concern and have made appropriate disclosures in the financial statements as necessary under GASB requirements.  

Yes ☒ No ☐  

Legal Compliance  

PART II. PUBLIC BID LAW  

66. We have complied with the provisions of the public bid law, R.S. 38:2212, and the regulations of the Division of Administration - Office of State Purchasing.  

Yes ☒ No ☐  

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES  

67. It is correct that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone which would constitute a violation of R.S. 42:1101-1170.  

Yes ☒ No ☐  

68. It is correct that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances which would constitute a violation of R.S. 42:1119.  

Yes ☒ No ☐  

PART IV. LAWS AFFECTING BUDGETING  

69. We have complied with the state budget requirements of R.S. 39:21-87.5 and the provisions of the annual appropriation act.  

Yes ☒ No ☐ NA ☐  

PART V. ACCOUNTING, AUDITING, AND FINANCIAL/OTHER REPORTING LAWS  

70. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:514.  

Yes ☒ No ☐
71. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. Title 44, Chapter 1.  

Yes ☒ No ☐

72. We have submitted a document retention schedule to State Archives in accordance with R.S. 44:411(A)(1).  

Yes ☒ No ☐

73. We have filed our annual financial statements in accordance with R.S. 24:514.  

Yes ☒ No ☐ NA ☐

74. We have had our financial statements (or other financial information/schedules) audited in accordance with R.S. 24:513.  

Yes ☒ No ☐ NA ☐

75. We have complied with the distribution requirements for entity reports submitted to the Louisiana Legislature as established in R.S. 24:772.  

Yes ☒ No ☐ NA ☐

76. We have reported (in writing) any known misappropriations to the Legislative Auditor and the appropriate parish district attorney as required by R.S. 24:523.  

Yes ☐ No ☐ There are none ☒

PART VI. ASSET MANAGEMENT LAWS

77. We have maintained records of our fixed assets and movable property, as required by R.S. 24:515 and R.S. 39:321-332.  

Yes ☒ No ☐ NA ☐

PART VII. FISCAL ENTITY AND CASH MANAGEMENT LAWS

78. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-330.  

Yes ☒ No ☐

PART VIII. DEBT RESTRICTION LAWS

79. It is correct that we have not incurred any indebtedness (including installment purchase agreements) without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution; Article VI, Section 33 of the 1974 Louisiana Constitution; R.S. 39:1402-1405; and A.G. Opinion 95-508.  

Yes ☒ No ☐ NA ☐
PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

80. We have complied with the regulations of the Louisiana Department of State Civil Service in the employment, payment, and management of our personnel.

   Yes ☒ No ☐ NA ☐

81. We have complied with the policy and procedure memoranda (PPMs) and other regulations issued by the Division of Administration.

   Yes ☒ No ☐ NA ☐

82. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and the annual appropriation act.

   Yes ☒ No ☐ NA ☐

83. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; R.S. 14:138; and A.G. Opinion 79-729.

   Yes ☒ No ☐ NA ☐

84. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

   Yes ☒ No ☐ NA ☐

The previous responses have been made to the best of our belief and knowledge.

Signature ___________________________ Date 6/17/14
Title President

Signature ___________________________ Date 6/17/14
Title Vice President for Business and Finance
Discussion/Action Items
BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM

FINANCE COMMITTEE

August 22, 2014

Item G.6. Nicholls State University’s request for approval to enter into a Cooperative Endeavor Agreement with Hospital Service District No. 3, Parish of Lafourche, State of Louisiana, DBA Thibodaux Regional Medical Center to provide athletic training services.

EXECUTIVE SUMMARY

Approval of this request will allow Nicholls State University to enter into a Cooperative Endeavor Agreement with Hospital Service District No. 3, DBA as Thibodaux Regional Medical Center (TRMC), for the purpose of providing health care and athletic training services to the University. Political subdivisions of the State are allowed to engage in cooperative endeavor agreements in accordance with Article VII, Section 14(c) of the Constitution of the State of Louisiana.

TRMC will provide certified athletic trainers to the University student-athletes during practices and athletic competitions of the various sports. These athletic training services will be provided at no cost to the University. TRMC may also provide physical therapy services to the University student-athletes, if ordered by a physician. TRMC may provide physical therapy services to University faculty, staff, students, student-athletes and members of the Recreation Center in the space allocated to TRMC in the University Recreation Center. If any services provided by TRMC are billable, TRMC shall bill the health insurance provider of the client served.

TRMC will provide up to $20,000 for renovation of the training rooms and $10,000 in athletic training supplies during the initial two-year term of this agreement. The University will provide up to $20,000 per year for medical supplies for operation of the athletic training facilities and agreed that it will require all student-athletes participating in intercollegiate sports activities to have primary health insurance coverage. The University will also provide TRMC, at no cost, 825 square feet of space in the Recreation Center to provide physical therapy services to University faculty, staff, students, student-athletes.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves Nicholls State University’s request for approval to enter into a Cooperative Endeavor Agreement with Hospital Service District No. 3, Parish of Lafourche, State of Louisiana, DBA Thibodaux Regional Medical Center to provide athletic training services.
July 30, 2014

Dr. Sandra Woodley
System President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Woodley:

Nicholls State University requests consideration and approval of the attached item to be placed on the agenda for the August 21-22, 2014, meeting of the Board of Supervisors for the University of Louisiana System:

To enter into a cooperative agreement with Hospital Service District No. 3, Parish of Lafourche, State of Louisiana, DBA Thibodaux Regional Medical Center to provide athletic training services

Thank you for your assistance in this matter.

Sincerely,

[Signature]

Bruce T. Murphy
President

BTM/ad

Attachment

cc: Dr. Laynie Barrielleaux, Vice President for Academic Affairs
Dr. Eugene Dial, Vice President for Student Affairs and Enrollment Services
Mr. Mike Naquin, Associate Vice President for Finance and CFO
Mr. Mike Davis, Assistant Vice President for Facilities
Mrs. Stacy LeJeune, Internal Auditor
Dr. Brigett Scott, Faculty Senate President
Dr. Stephen Michot, Faculty Association Representative
STATE OF LOUISIANA

COOPERATIVE ENDEAVOR AGREEMENT

THIS COOPERATIVE ENDEAVOR, made and entered into this ___ day of ______, 2014 by and between Nicholls State University of the State of Louisiana, hereinafter referred to as the "University", and the Hospital Service District No. 3, Parish of Lafourche, State of Louisiana, DBA Thibodaux Regional Medical Center, officially domiciled at 602 North Acadia Road, Thibodaux, Louisiana, 70301 hereinafter referred to as "TRMC."

WITNESSETH:

WHEREAS, Article VII, Section 14(c) of the Constitution of the State of Louisiana provides that "for a public purpose, the state and its political subdivisions ... may engage in cooperative endeavors with each other;" and

WHEREAS, the public purpose is described as: Providing health care and athletic training services to the student athletes of the University, and

WHEREAS, TRMC desires to assist the University in providing health care and athletic training services to the student athletes of the University to assist the University with obtaining the best health care and athletic training services possible for the University's student athletes, and the University desires for TRMC to assist in providing such services,

NOW THEREFORE, in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

TRMC Obligations under this agreement:

1. TRMC shall provide an appropriate number of certified athletic trainers (TRMC Trainers) to provide athletic training services to the University student athletes during practices and athletic competitions of the various sports of the University in accordance with the standards of TRMC and the University, and in accordance with appropriate NCAA legislation. These athletic training services will be provided at no cost to the University.

1.1 TRMC athletic training services will include, but are not limited to, acute injury, triage and treatment, rehabilitation, maintenance of athletic training records, management of the inventory of athletic training supplies, scheduling appointments and assignment of athletic trainers of athletic activities. TRMC Trainers shall consult on decisions relative to care, treatment, and evaluation of injured University student athletes with the University's training staff and consulting physician, in accordance with the published guidelines established by the National Athletic Trainer's Association (NATA), dated July 25, 2013, and entitled; Inter-Association Consensus Statement on Best Practices for Sports Medicine Management for Secondary Schools and Colleges.

1.2 TRMC Trainers shall be available to provide athletic training services in the athletic training rooms located on the University Campus. The athletic training rooms will be made available to University Athletes only when TRMC Trainers provide training services.

1.3 TRMC shall provide up to $20,000 for the renovation of the training rooms where the TRMC Trainers provide athletic training services.

1.4 TRMC shall provide up to $10,000 in athletic training supplies during the first term of this Cooperative Endeavor Agreement, and up to $25,000 in subsequent years during the term of this Cooperative Endeavor Agreement. The supplies are provided to support the training services performed for the student athletes of the University.

1.5 TRMC will assist with the administration and daily activities of the University's athletics training room in accordance with the standards of TRMC and the University and in accordance with appropriate NCAA legislation.
1.6 A TRMC trainer shall notify the University Athletic Administration and/or consulting team physician of any referral of a student athlete to a physician. The student athlete shall have the ability to select the physician of his/her choice. In the event the student athlete chooses medical services to be performed by a physician other than the referred physician, then TRMC and the University shall provide all required medical documentation and information of the student athlete's physician of choice.

2. TRMC may provide physical therapy services to the University student athletes, if ordered by a physician.

2.1 TRMC may provide physical therapy services in the athletic training rooms for University Student Athletes at no cost to the University.

2.2 TRMC may provide physical therapy services to University faculty, staff, students, student-athletes and members of the Recreation Center in the space allocated to TRMC in the University Recreation Center. If these services are billable, TRMC shall bill the health insurance provider of the University Faculty, Staff or Student.

2.3 TRMC shall provide the physical therapy equipment and supplies necessary to support the physical therapy services TRMC provides and TRMC shall retain ownership and remove such equipment and supplies upon termination of the Cooperative Endeavor Agreement.

3. TRMC may provide staffing for summer sports camps held on the campus of Nicholls State University, including the Manning Passing Academy, at no cost to the University.

4. TRMC may provide dietitian and nutrition services to the student athletes, and University faculty, staff, students, and members of the Recreation Center. Such dietitian services performed shall be at no cost to the University.

5. TRMC may provide continuing education opportunities to University athletic training staff.

6. TRMC may provide athletic training services to Campus Recreation and intramurals at no cost to the University.

University obligations under this agreement:

1. The University shall provide access to the athletic training facilities to the TRMC certified Athletic Trainers. Access to the training rooms shall be restricted to TRMC Athletic Trainers and appropriate staff, University Athletic Trainers and appropriate staff, Visiting Team Athletic Trainers and appropriate staff, and athletic trainers and appropriate staff of sports camps that may be held at the University.

2. The University will employ one (1) full time certified athletic trainer and four (4) graduate assistant athletic trainers that will work in conjunction with TRMC Trainers at the University.

3. The University will ensure that University students in the University's Athletic Training Curriculum actively participate in all University Sports activities, practices, games of the Athletic Department, and Intramural sports, and shall assist TRMC and University athletic training staff at such events as deemed appropriate by the curriculum.

4. The University will require that all student athletes participating in intercollegiate sport activities have primary health insurance coverage.

5. The University shall provide funding as secondary coverage for expenses related to medical care that is not covered by the student athlete's primary health insurance provider.

6. The University shall provide coverage for uninsured student athletes through the NCAA Special Assistance Fund.
7. The University shall provide travel and lodging (when necessary) to TRMC Trainers for University sports events held outside of Thibodaux, Louisiana. The costs associated for this travel and lodging will be paid by the University and be in accordance with the State of Louisiana Travel Policies.

8. The University will provide up to $20,000 per year for medical supplies for the operation of the athletic training facilities. In addition, the University shall be responsible for the cost of preventive hard good equipment for the University’s student athletes, such as knee and ankle braces.

9. The University shall provide catastrophic health insurance coverage as provided through the National Collegiate Athletics Associate (NCAA) in accordance with membership requirements.

10. The University shall provide TRMC, at no cost, 825 square feet of space at the Harold J. Callais Memorial Recreation Center. The designated space shall be restricted for the use of TRMC. However, University staff shall have access to this space in the event a need arises to perform inspection, and/or maintenance services.

TRMC may provide optional, physical therapy services and dietitian consultation services to the faculty, staff, students, and recreation center members. University faculty, staff, students, and recreation members shall have the option of accepting any services offered by TRMC. Any renovations desired by TRMC to this space shall be paid for by TRMC. Renovations become property of the University immediately upon completion. All renovation plans must be reviewed and approved by the Physical Plant Operations Department of the University, and must meet required building codes. The University shall not be required to reimburse TRMC for renovation costs when this agreement expires or is terminated.

11. The University shall recognize and make known to the public that TRMC is the Official Sports Medicine Provider of Nicholls Athletics.

Ownership of Documents Produced

The University and TRMC shall have joint ownership of all materials and documentation produced by TRMC and the University during the term of this agreement, as permitted by law.

FERPA and HIPPA Requirements

The University and TRMC shall comply with all FERPA and HIPPA regulations concerning the student-athletes that may govern any records generated by this agreement.

Conduct of TRMC to follow University Policies and Rules

Employees of TRMC will follow pertinent rules of the University made available to them, including but not limited to, those prohibiting non-discrimination, sexual harassment, and other personnel policies of the University.

Insurance

TRMC shall provide evidence of insurance coverage for the following: (1) General Liability with minimum coverage amounts of $1 Million per occurrence and $3 million in the aggregate; (ii) Auto Liability with the minimum combined single limit per occurrence of $1 Million (iii), Workers Compensation with the minimum coverage amounts required by law; and (iv) and Professional liability with minimum coverage amounts of $1 million per occurrence and $3 million in the aggregate. The certificate must name the University as the certificate holder, list the University as an additional insured, and grant a waiver of subrogation.
Indemnification:

The University will indemnify, save, and hold TRMC, its commissioners, officers, employees, servants and agents harmless from any and all claims, actions, liability, and expenses (including cost of judgments, settlements, court costs, and attorney's fees, regardless of the outcome of such claim or action) caused by or resulting from negligent acts or omissions of the University, University Employees, servants, or agents in connection for the services performed under this Cooperative Endeavor Agreement. Upon notice from TRMC, the University will resist and defend at its own expense, and by counsel reasonably satisfactory to TRMC any such claim or action.

TRMC will indemnify, save and hold harmless Nicholls State University, the State of Louisiana, all State Departments, Agencies, Boards and Commissions, its officers, agents, servants and employees, including volunteers from any and all claims, actions, liability, and expenses (including cost of judgments, settlements, court costs, and attorney's fees, regardless of the outcome of such claim or action) caused by or resulting from negligent acts or omissions of TRMC, TRMC's commissioners, officers, employees, servants or agents in connection with the services performed under this Cooperative Endeavor Agreement. Upon notice from the University, TRMC will resist and defend at its own expense, and by counsel reasonably satisfactory to the University, any such claim or action.

Agreement Monitoring:

Mr. Rob Bernardi, Director of Athletics for the University, has developed a monitoring plan where the Athletic Department will monitor the parties compliance with this Cooperative Endeavor Agreement.

Taxes

TRMC hereby agrees that the responsibility for payment all taxes, if required, for any services, equipment, and supplies provided by TRMC under this Cooperative Endeavor Agreement and/or obligation shall be identified under Federal tax identification number 72-9763512.

Termination for Convenience

This agreement may be terminated by either party at any time by giving one hundred twenty (120) days written notice.

Termination Clause

The University may terminate this Agreement for cause based upon the failure of TRMC to comply with the terms and/or conditions of the Agreement; provided that the University shall provide TRMC written notice specifying TRMC's failure. If within thirty (30) days after receipt of such notice, TRMC shall not have either corrected such failure or, in the case of failure which cannot be corrected in thirty (30) days, begun in good faith and thereafter proceeded diligently to complete such correction, then the University may, at its option, place TRMC in default and the Agreement shall terminate on the date specified in such notice. TRMC may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the University to comply with the terms and conditions of this agreement; provided that TRMC shall give the University written notice specifying the University's failure and a reasonable opportunity for the University to cure the defect.

This agreement may be terminated should the legislature fail to appropriate sufficient monies for the continued operations of the University, or if such appropriation is reduced and/or eliminated by the veto of the Governor or by any other means provided in the appropriations act to prevent the continued operations of the University, or for any other lawful purpose. If the effect of such reduction is to provide insufficient monies for the continuation of the agreement, the agreement shall terminate on the date of the beginning of the first fiscal year for which funds are not appropriated.
Ownership of Documents Produced

Both the University and TRMC shall have joint ownership of all materials and documentation produced by TRMC and the University.

Nonassignability

TRMC shall not assign any interest in this agreement by assignment, transfer, or novation, without prior written consent of the University. This provision shall not be construed to prohibit the TRMC from assigning their bank, trust company, or other financial institution any money due or to become due from approved agreements without such prior written consent. Notice of any such assignment or transfer shall be furnished promptly to the University and the Office of Contractual Review.

Auditors Clause

It is hereby agreed that the Legislative Auditor, and/or the Auditor for the University of Louisiana System, and/or the Office of the Governor, Division of Administration auditors, and or the Auditors of TRMC shall have the option of auditing the accounts of each party related to this Cooperative Endeavor Agreement.

Term of Agreement

This agreement shall have an initial term of two (2) years, beginning on ____________ and terminating on ____________. Upon agreement of both parties, this cooperative endeavor agreement may be renewed for three (3) additional one (1) year terms.

Discrimination Clause

Both parties agree to abide by the requirements of the following as applicable: Title VI of the Civil Rights Act of 1964 and Title VII of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972, Federal Executive Order 11246 as amended, the Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Discrimination Act of 1975, the Fair Housing Act of 1968 as amended, and both parties agree to abide by the requirements of the Americans with Disabilities Act of 1990.

Both parties agree not to discriminate in its employment practices, and will render services under this agreement without regard to race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, disabilities.

Any act of discrimination committed by either party, or failure of either party to comply with these statutory obligations when applicable shall be grounds for termination of this agreement.

Governing Law:

This agreement shall be governed by the laws of the State of Louisiana.

Compliance with Applicable Laws:

Both parties agree to observe and comply with the provisions of all applicable federal, state, and local laws, regulations, and standards.

Notices:

Any notices permitted or required by this Cooperative Endeavor Agreement shall be deemed made on the day personally delivered in writing or deposited in the United States Mail, certified mail and postage prepaid, to the address set forth below, or to such other address and may be designated by a party in writing.

If to the University:

____________________________________________________

____________________________________________________

Attn:______________________________________________
THUS DONE AND SIGNED AT Thibodaux, Louisiana on the day, month and year first written above.

IN WITNESS WHEREOF, the parties have executed this Agreement as of this _____day of ______, 2014

WITNESSES SIGNATURES: Nicholls State University:

__________________________________________
By: ________________________________
   Dr. Bruce T. Murphy

__________________________________________
Title: __President_____________________

__________________________________________
Notary Public

WITNESSES SIGNATURES: Hospital Service District No. 3,
Parish of Lafourche, State of Louisiana,
DBA Thibodaux Regional Medical Center

__________________________________________
By: ________________________________

__________________________________________
Title: ________________________________

__________________________________________
Notary Public
BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM

FINANCE COMMITTEE

August 22, 2014

Item G.7. Northwestern State University's request for approval to implement a contract rate for Fort Polk students.

EXECUTIVE SUMMARY

Northwestern State University is requesting permission to implement a per credit hour contract amount of $205, inclusive of all fees, for Fort Polk personnel in order to be in compliance with the Department of Defense (DoD) billing regulations. In July 2014 the DoD published changes that include the need to establish a contract rate per credit hour, inclusive of all fees, in order to be eligible to participate in the DoD Tuition Assistance (TA) Program.

This contract rate applies to active duty members, dependents, and veterans.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves Northwestern State University's request for approval to implement a contract rate for Fort Polk students.
July 30, 2014

Dr. Sandra Woodley, President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Re: Northwestern State University and Fort Polk
Request to Implement a Per Credit Hour Contract Rate

Dear Dr. Woodley:

Northwestern State University is submitting the attached *Fort Polk Request to Implement a Per Credit Hour Contract Rate* to be placed on the agenda for approval at the August 2014 Board Meeting.

Thank you for your consideration of this request.

Sincerely,

[Signature]

Randall J. Webb
President

RJW/pc

A Member of the University of Louisiana System
July 30, 2014

Dr. Sandra Woodley, President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Re: Northwestern State University and Fort Polk
Request to Implement Per Credit Hour Contract Rate

Dear Dr. Woodley:

On behalf of Northwestern State, I am submitting a request to the Board requesting permission to implement a per credit hour contract amount ($205) inclusive of all fees for Fort Polk in order to be in compliance with the Department of Defense (DoD) billing regulations.

In July, 2014, the DoD published change 3 to the MOU which includes the need to establish a contract rate per credit hour, inclusive of all fees, in order to be eligible to participate in the DoD Tuition Assistance (TA) Program.

We have proposed a per credit hour amount ($205) that is still within the TA allowance provided by the Department of Defense and can be utilized by active duty members, dependents, and veterans.

This will enable Northwestern State to meet the requirements of the Department of Defense while continuing to serve Army persons who wish to pursue educational opportunities at Northwestern State.

Sincerely,

[Signature]

Randall J. Webb
President
Item G.8. Northwestern State University’s request for approval to implement a contract rate for Barksdale Air Force Base students.

EXECUTIVE SUMMARY

Northwestern State University is requesting approval for an addendum to the Barksdale Air Force Base (BAFB) Memo of Understanding (MOU). Approved in August 2009, Northwestern offers degrees on-site and via online delivery. In 2011, the University obtained permission to increase the undergraduate and graduate proposed tuition contract rate to $165 per credit hour, inclusive of all fees.

The University has been in consultation with BAFB staff and now seeks approval to increase the per credit hour amount to $185, which is within the tuition allowance provided by the Air Force for active duty members, dependents, and veterans.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves Northwestern State University’s request for approval to implement a contract rate for Barksdale Air Force Base students.
July 30, 2014

Dr. Sandra Woodley, President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Re: Northwestern State University and Barksdale Air Force Base (BAFB) Tuition Increase Request

Dear Dr. Woodley:

Northwestern State University is submitting the attached Barksdale Air Force Base (BAFB) Tuition Increase Request to be placed on the agenda for approval at the August 2014 Board Meeting.

Thank you for your consideration of this request.

Sincerely,

[Signature]

Randall J. Webb
President

RJW/pc
July 30, 2014

Dr. Sandra Woodley, President  
University of Louisiana System  
1201 North Third Street, Suite 7-300  
Baton Rouge, LA 70802  

Re: Northwestern State University and Barksdale Air Force Base (BAFB)  
Tuition Increase Request  

Dear Dr. Woodley:

In 2011, Northwestern officials submitted a proposal to the Board requesting permission to implement a per credit hour contract amount ($165) inclusive of all fees in order to be in compliance with Air Force revised TA billing regulations. This request was approved June 30, 2011.

Since this date, no increases have been requested. In consultation with BAFB staff, we propose an amended per credit hour amount ($185) that is still within the TA allowance provided by the Air Force and can be utilized by active duty members, dependents, and veterans.

Updated portal requirements require the institution to enter ‘per credit hour’ amounts for all Air Force personnel.

This will enable Northwestern State to meet the requirements of the Air Force protocol, while simplifying processes now required in the Ai Portal and continue to serve Air Force persons wishing to pursue educational opportunities at Northwestern State.

Sincerely,

[Signature]

Randall J. Webb  
President
BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM

FINANCE COMMITTEE

August 22, 2014

Item G.29.  University of Louisiana System’s request for approval of Fiscal Year 2014-15 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships and System Shared Costs.

EXECUTIVE SUMMARY

The 2014-15 Operating Budgets were prepared in accordance with instructions received from the System Office, the Division of Administration Office of Planning and Budget, and the Louisiana Board of Regents.

System staff has prepared a comparative Operating Budget Summary for the System including Revenues by Source, Expenditures by Function and Object, and other summary data on Mandatory Attendance Fees, Organizational Charts, Employees, Scholarships, Athletic Budgets, and System Shared Costs.

Informational items are included in each institution’s full operating budget document that will be available at the Board meeting.

RECOMMENDATION

It is recommended that the following resolution be adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves Fiscal Year 2014-15 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.