

**BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM**

FINANCE COMMITTEE

September 3, 2020

Item H.7. **University of Louisiana System's** request for acceptance of Fiscal Year 2019-20 Financial and Compliance and Federal Award Programs Representation Letters for (a) Louisiana Tech University, (b) McNeese State University, (c) Southeastern Louisiana University, (d) University of Louisiana at Lafayette, (e) University of Louisiana at Monroe, and (f) University of New Orleans.

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. The documentation is available in the System Office.

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 2019-20 Financial and Compliance and Federal Award Programs Representation Letters for (a) Louisiana Tech University, (b) McNeese State University, (c) Southeastern Louisiana University, (d) University of Louisiana at Lafayette, (e) University of Louisiana at Monroe, and (f) University of New Orleans.



H.7.

LOUISIANA TECH UNIVERSITY®

OFFICE OF THE PRESIDENT

July 31, 2020

LADIES AND GENTLEMEN OF THE BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM:

As requested by the Office of the Legislative Auditor, Louisiana Tech University is submitting the attached representation letters for the fiscal year ended June 30, 2020. Your acceptance of the University's Financial and Compliance Representation Letter and the Federal Awards Representation Letter is requested.

Sincerely,

A handwritten signature in blue ink, reading "Leslie K. Guice".

Leslie K. Guice
President

mol
enclosure

A MEMBER OF THE UNIVERSITY OF LOUISIANA SYSTEM

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LOUISIANA TECH UNIVERSITY

OFFICE OF THE PRESIDENT

March 6, 2020

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 (System) as of June 30, 2020 and for the year there 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 Louisiana Tech 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 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 6, 2020.

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, 2020 and changes in financial position, (including cash flows, if applicable) for the fiscal year ending June 30, 2020 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 ☐

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3. We acknowledge our responsibility for the design, implementation, and maintenance of effective 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 ☐ NA ☐

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 ☐

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 34, as amended by GASB 35 and 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 disclosed to you all instances of identified or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements 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. *There were no instances of noncompliance identified.*

Yes ☐ No ☐ NA ☒

21. It is correct that we have disclosed to you all instances of identified or suspected fraud that is material, either quantitatively or qualitatively, to the financial statement amounts or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance. *There were no instances of fraud identified.*

Yes ☐ No ☐ NA ☒

22. 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. *There were none.*

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all investigations or legal proceedings that have been initiated or are in process with respect to the current period under audit. *There are none.*

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, including 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 ☐ NA ☒

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 that you have reported to us. *None have been reported.*

Yes ☐ No ☐ NA ☒

33. We have a process to promptly follow up and take corrective action on 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. 2002-4 (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.

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, as amended by GASB 35 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 (net investment in capital assets, 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. 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 ☐ 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 ☐ 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. 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 ☐ NA ☐

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.
- f) We agree to include the auditor's report on the SI in any document that contains the SI and that indicates that the auditor has reported on such SI.

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 ☒

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 ☒

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2211 - 2296, and the regulations of the Division of Administration - Office of State Procurement.

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 ☐ NA ☐

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 ☐ NA ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.7 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. 49:301-331.

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; and R.S. 14:138.

Yes ☒ No ☐ NA ☐

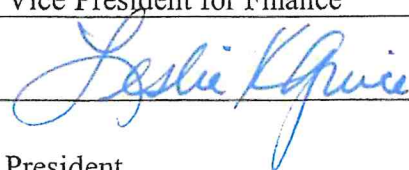
83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ NA ☐

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

Signature  Date 3/6/2020

Title Vice President for Finance

Signature  Date 3/6/2020

Title President



LOUISIANA TECH UNIVERSITY

OFFICE OF THE PRESIDENT

March 6, 2020

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

Legislative Auditor
Baton Rouge, Louisiana

In connection with the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, including requirements relating to the preparation of the schedule of expenditures of federal awards, we confirm the following representations. These representations are based on the information available to us as of March 6, 2020.

1. We are responsible for understanding and for complying, and have complied, with the requirements of the Uniform Guidance.

Yes ☒ No ☐

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.

Yes ☒ No ☐

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on the federal programs.

Yes ☒ No ☐

4. We have identified and disclosed to the auditor all of our government programs and related activities subject to the Uniform Guidance compliance audit.

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Yes ☒ No ☐

5. We have identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

Yes ☒ No ☐

6. We have made available all federal awards (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 or stated that there was no such noncompliance.

Yes ☒ No ☐

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 the auditor 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 federal awarding agencies 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. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

Yes ☒ No ☐ NA ☐

15. We have issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed-up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

Yes ☒ No ☐ NA ☐

16. We have considered the results of subrecipient audits and has made any necessary adjustments to management's own books and records.

Yes ☒ No ☐ NA ☐

17. We are responsible for taking corrective action on findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Yes ☒ No ☐

18. We have 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. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

Yes ☐ No ☐ NA ☒

20. We have 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. We have disclosed all contracts or other agreements with service organizations.

Yes ☒ No ☐ NA ☐

22. We have disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes ☐ No ☐ NA ☒

23. We have 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. We have 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. We have 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 period covered by the auditor's report.

Yes ☒ No ☐ NA ☐

26. We acknowledge and understand our responsibility for the presentation of the *Schedule of Expenditures of Federal Awards*,¹ in accordance with Uniform Guidance. We have prepared the *Schedule of Expenditures of Federal Awards*,¹ believe it is fairly presented in form and content, in accordance with Uniform Guidance, 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 ☒ No ☐ NA ☐

27. We have charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

28. 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

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.

administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the *Schedule of Expenditures of Federal Awards*.¹

Yes ☒ No ☐

29. 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 2 CFR 200.503(e).

Yes ☒ No ☐

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

Yes ☒ No ☐ NA ☐

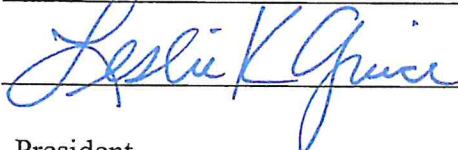
31. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the *Schedule of Expenditures of Federal Awards*¹ after the written representation.

Yes ☒ No ☐

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

Signature  Date 3/6/2020

Title Vice President for Finance

Signature  Date 3/6/2020

Title President

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.



August 6, 2020

Dr. James B. Henderson, President
University of Louisiana System
1201 North Third Street
Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

McNeese State University requests approval of the Legislative Auditor System Related Assurances Financial and Compliance Representation Letter.

Please place this item on the ULS Board of Supervisors' agenda for consideration and approval at the August 27, 2020 meeting.

Thank you for your attention in this matter.

Sincerely,

Dr. Daryl V. Burckel
President

Attachments



August 3, 2020

**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, 2020 and for the year then ended conducted for the purpose of forming and 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 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 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 *August 3, 2020*.

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 ULS. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2020 and changes in financial position, (including cash flows, if applicable) for the year then ended in accordance with accounting and reporting requirements of 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 effective 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 ☐ NA ☐

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 ☐

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 34, as amended by GASB 35 and 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 disclosed to you all instances of identified or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 ☐ NA ☐

21. It is correct that we have disclosed to you all instances of identified or suspected fraud that is material, either quantitatively or qualitatively, to the financial statement amounts or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☐ No ☐ NA ☒

22. 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.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all investigations or legal proceedings that have been initiated or are in process with respect to the current period under audit.

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, including 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 ☐ NA ☐

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 that you have reported to us.

Yes ☐ No ☐ NA ☒

33. We have a process to promptly follow up and take corrective action on 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. 2002-4 (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, as amended by GASB 35 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 (net investment in capital assets, 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 ☐ NA ☐

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 ☐ 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. 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 ☐ NA ☐

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.
- f) We agree to include the auditor's report on the SI in any document that contains the SI and that indicates that the auditor has reported on such SI.

Yes ☒ No ☐ NA ☐

62. We 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 ☒

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 ☒

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2211 - 2296, and the regulations of the Division of Administration - Office of State Procurement.

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 ☐ NA ☐

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 ☐ NA ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.7 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. 49:301-331.

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; and R.S. 14:138.

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 Eddie P. Muehn Date 8/4/20

Title Vice President for Business Affairs

Signature [Signature] Date 8.5.2020

Title President



August 6, 2020

Dr. James B. Henderson, President
University of Louisiana System
1201 North Third Street
Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

McNeese State University requests approval of the Legislative Auditor Federal Award Programs Representation Letter for State Agencies, Colleges and Universities and Local Governments.

Please place this item on the ULS Board of Supervisors' agenda for consideration and approval at the August 27, 2020 meeting.

Thank you for your attention in this matter.

Sincerely,

Dr. Daryl V. Burckel
President

Attachments



August 3, 2020

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

Legislative Auditor
Baton Rouge, Louisiana

In connection with the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, including requirements relating to the preparation of the schedule of expenditures of federal awards, we confirm the following representations. These representations are based on the information available to us as of *August 3, 2020*.

1. We are responsible for understanding and for complying, and have complied, with the requirements of the Uniform Guidance.

Yes ☒ No ☐

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.

Yes ☒ No ☐

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on the federal programs.

Yes ☒ No ☐

4. We have identified and disclosed to the auditor all of our government programs and related activities subject to the Uniform Guidance compliance audit.

Yes ☒ No ☐

5. We have identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

Yes ☒ No ☐

6. We have made available all federal awards (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 or stated that there was no such noncompliance.

Yes ☒ No ☐

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 the auditor 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 federal awarding agencies 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 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. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

Yes ☐ No ☐ NA ☒

15. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed-up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

Yes ☐ No ☐ NA ☒

16. We have considered the results of subrecipient audits and has made any necessary adjustments to management's own books and records.

Yes ☐ No ☐ NA ☒

17. We are responsible for taking corrective action on findings of the compliance audit and, if necessary, have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Yes ☒ No ☐

18. We have 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. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

Yes ☐ No ☐ NA ☒

20. We have 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. We have disclosed all contracts or other agreements with service organizations.

Yes ☒ No ☐ NA ☐

22. We have disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes ☐ No ☐ NA ☒

23. We have 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. We have 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. We have 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 period covered by the auditor's report.

Yes ☐ No ☐ NA ☒

26. We acknowledge and understand our responsibility for the presentation of the *Schedule of Expenditures of Federal Awards*,¹ in accordance with Uniform Guidance. We have prepared the *Schedule of Expenditures of Federal Awards*,¹ believe it is fairly presented in form and content, in accordance with Uniform Guidance, 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 ☒ No ☐ NA ☐

27. We have charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

28. 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

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.

administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the *Schedule of Expenditures of Federal Awards*.¹

Yes ☒ No ☐

29. 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 2 CFR 200.503(e).

Yes ☒ No ☐

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

Yes ☒ No ☐ NA ☐

31. 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*¹ after the written representation.

Yes ☒ No ☐

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

Signature Eddie P. Mucha Date 8/4/20

Title Vice President for Business Affairs

Signature [Signature] Date 8.5.2020

Title President

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.



Date: March 16, 2020

**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, 2020 and for the 2019-2020 FY 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 March 16, 2020.

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, 2020 and changes in financial position, (including cash flows, if applicable) for 2019-2020 FY 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 effective 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 ☐ NA ☐

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 ☐

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 34, as amended by GASB 35 and 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 ☒

The University identified an issue with the potential overpayment of student financial assistance resulting in non-compliance with federal regulations. The University is working with both the Louisiana Legislative Auditor's Office and the U.S. Department of Education to address the issue and take appropriate action to resolve the situation.

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 ☐ NA ☐

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 ☐ NA ☐

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, including 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 ☐ NA ☐

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. 2002-4 (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, as amended by GASB 35 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 (net investment in capital assets, 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. 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 ☐ 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 ☐ 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. 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 ☐ NA ☐

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.
- f) We agree to include the auditor's report on the SI in any document that contains the SI and that indicates that the auditor has reported on such SI.

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 ☒

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 ☒

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2211 - 2296, and the regulations of the Division of Administration - Office of State Procurement.

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 ☐ NA ☐

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 ☐ NA ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.7 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. 49:301-331.

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 ☐

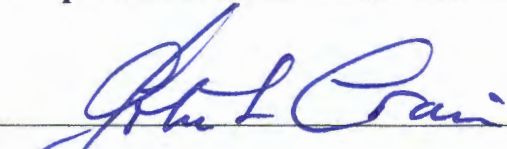
82. It is correct that we have not advanced wages or salaries to employees or paid bonuses, in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; and R.S. 14:138.

Yes ☒ No ☐ NA ☐

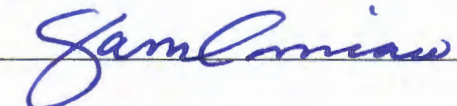
83. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes ☒ No ☐ NA ☐

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

Signature  Date 3/16/20

Title President

Signature  Date 03/16/20

Title Vice President for Administration & Finance



Date: March 16, 2020

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

Legislative Auditor
Baton Rouge, Louisiana

In connection with the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, including requirements relating to the preparation of the schedule of expenditures of federal awards, we confirm the following representations. These representations are based on the information available to us as of (*March 16, 2020*).

1. We are responsible for understanding and for complying, and have complied, with the requirements of the Uniform Guidance.

Yes ☒ No ☐

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.

Yes ☒ No ☐

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on the federal programs.

Yes ☒ No ☐

4. We have identified and disclosed to the auditor all of our government programs and related activities subject to the Uniform Guidance compliance audit.

Yes ☒ No ☐

5. We have identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- Yes ☒ No ☐
6. We have made available all federal awards (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 or stated that there was no such noncompliance.
- Yes ☒ No ☐
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 the auditor 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 federal awarding agencies 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. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

Yes ☒ No ☐ NA ☐

15. We have issued management decisions for audit findings that relate to federal awards it makes to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed-up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

Yes ☐ No ☐ NA ☒

16. We have considered the results of subrecipient audits and has made any necessary adjustments to management's own books and records.

Yes ☐ No ☐ NA ☒

17. We are responsible for taking corrective action on findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Yes ☒ No ☐

18. We have 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. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.
- Yes ☒ No ☐ NA ☐
20. We have 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. We have disclosed all contracts or other agreements with service organizations.
- Yes ☒ No ☐ NA ☐
22. We have disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.
- Yes ☐ No ☐ NA ☒
23. We have 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. We have 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. We have 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 period covered by the auditor's report.

Yes ☒ No ☐ NA ☐

26. We acknowledge and understand our responsibility for the presentation of the *Schedule of Expenditures of Federal Awards*,¹ in accordance with Uniform Guidance. We have prepared the *Schedule of Expenditures of Federal Awards*,¹ believe it is fairly presented in form and content, in accordance with Uniform Guidance, 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 ☒ No ☐ NA ☐

27. We have charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

28. 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

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.

administration, program/grant regulations, et cetera, that could have an effect on the grant award or on the *Schedule of Expenditures of Federal Awards*.¹

The University identified an issue with the potential overpayment of student financial assistance resulting in non-compliance with federal regulations. The University is working with both the Louisiana Legislative Auditor's Office and the U.S. Department of Education to address the issue and take appropriate action to resolve the situation.

Yes ☐ No ☒

29. 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 2 CFR 200.503(e).

Yes ☒ No ☐

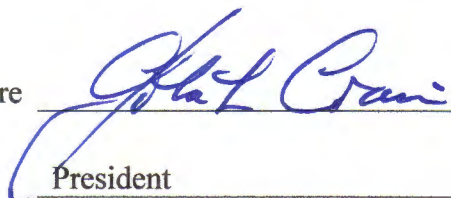
30. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

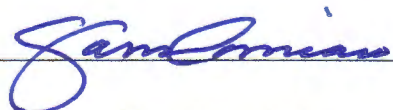
Yes ☒ No ☐ NA ☐

31. 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*¹ after the written representation.

Yes ☒ No ☐

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

Signature  Date 3/16/20
Title President

Signature  Date 03/16/20
Title Vice President for Administration & Finance

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.



University of Louisiana at Lafayette

OFFICE OF THE PRESIDENT

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Université des Acadiens

August 6, 2020

Dr. James B. Henderson
President
University of Louisiana System
1201 North Third Street, Suite 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

Enclosed are representation letters for the University of Louisiana at Lafayette which should be presented to the Board at its next meeting.

Sincerely,

A handwritten signature in blue ink, appearing to read "E. Joseph Savoie", with a large, stylized flourish.

E. Joseph Savoie
President

mp

Enclosures



June 17, 2020

Office of the Vice President
Administration and Finance

P.O. Box 40400 • Lafayette, LA 70504-0400

Office: (337) 482-6235

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Université des Acadiens

**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, 2020 and for the year then ended conducted for the purpose of forming and 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 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 17, 2020

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, 2020 and changes in financial position, (including cash flows, if applicable) for the year then 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 effective 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 ☐ NA ☐

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 ☐

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 34, as amended by GASB 35 and 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 disclosed to you all instances of identified or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 ☐ NA ☒

21. It is correct that we have disclosed to you all instances of identified or suspected fraud that is material, either quantitatively or qualitatively, to the financial statement amounts or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☐ No ☐ NA ☒

22. 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.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all investigations or legal proceedings that have been initiated or are in process with respect to the current period under audit.

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, including 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 ☐ NA ☒

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 that you have reported to us.

Yes ☒ No ☐ NA ☐

33. We have a process to promptly follow up and take corrective action on 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. 2002-4 (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, as amended by GASB 35 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 (net investment in capital assets, 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 ☐ NA ☐

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 ☐ 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. 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 ☐ NA ☐

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.
- f) We agree to include the auditor's report on the SI in any document that contains the SI and that indicates that the auditor has reported on such SI.

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 ☒

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 ☒

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2211 - 2296, and the regulations of the Division of Administration - Office of State Procurement.

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 ☐ NA ☐

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 ☐ NA ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.7 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. 49:301-331.

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; and R.S. 14:138.

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.

Title Vice President for Administration & Finance

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 are immaterial, both individually and in the aggregate, to the financial statements (or other financial information/schedules).

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 _____



**Office of the Vice President
Administration and Finance**

P.O. Box 40400 • Lafayette, LA 70504-0400

Office: (337) 482-6235

Fax: (337) 482-6534

June 17, 2020

Université des Acadiens

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

Legislative Auditor
Baton Rouge, Louisiana

In connection with the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, including requirements relating to the preparation of the schedule of expenditures of federal awards, we confirm the following representations. These representations are based on the information available to us as of June 17, 2020

1. We are responsible for understanding and for complying, and have complied, with the requirements of the Uniform Guidance.

Yes ☒ No ☐

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.

Yes ☒ No ☐

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on the federal programs.

Yes ☒ No ☐

4. We have identified and disclosed to the auditor all of our government programs and related activities subject to the Uniform Guidance compliance audit.

Yes ☒ No ☐

5. We have identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

Yes ☒ No ☐

6. We have made available all federal awards (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 or stated that there was no such noncompliance.

Yes ☒ No ☐

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 the auditor 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 federal awarding agencies 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 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. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

Yes ☒ No ☐ NA ☐

15. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed-up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.

Yes ☐ No ☐ NA ☒

16. We have considered the results of subrecipient audits and has made any necessary adjustments to management's own books and records.

Yes ☐ No ☐ NA ☒

17. We are responsible for taking corrective action on findings of the compliance audit and, if necessary, have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Yes ☒ No ☐

18. We have 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. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

Yes ☒ No ☐ NA ☐

20. We have 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. We have disclosed all contracts or other agreements with service organizations.

Yes ☐ No ☐ NA ☒

22. We have disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes ☐ No ☐ NA ☒

23. We have 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. We have 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. We have 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 period covered by the auditor's report.

Yes ☒ No ☐ NA ☐

26. We acknowledge and understand our responsibility for the presentation of the *Schedule of Expenditures of Federal Awards*,¹ in accordance with Uniform Guidance. We have prepared the *Schedule of Expenditures of Federal Awards*,¹ believe it is fairly presented in form and content, in accordance with Uniform Guidance, 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 ☒ No ☐ NA ☐

27. We have charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

28. 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*.²

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.

² 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.

Yes ☒ No ☐

29. 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 2 CFR 200.503(e).

Yes ☒ No ☐

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

Yes ☒ No ☐ NA ☐

31. 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*¹ after the written representation.

Yes ☒ No ☐

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

Signature _____ Date _____

Title President

Signature  Date 6/18/2020

Title Vice President for Administration & Finance

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 _____



Office of the President

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August 3, 2020

Dr. James B. Henderson, President
University of Louisiana System
1201 Third Street, 7-300
Baton Rouge, LA 70802

Dear Dr. Henderson:

I am requesting consideration and approval of the University of Louisiana Monroe's Financial and Compliance Representation Letter and the Federal Award Programs Representation Letter for the August 27, 2020, Board of Supervisors meeting.

If I may be of further assistance, please let me know.

Sincerely,

Edwin H. Litolff III
Interim President

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June 29, 2020

**University of Louisiana Monroe
Federal Award Programs Representation Letter**

Legislative Auditor
Baton Rouge, Louisiana

In connection with the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, including requirements relating to the preparation of the schedule of expenditures of federal awards, we confirm the following representations. These representations are based on the information available to us as of June 29, 2020

1. We are responsible for understanding and for complying, and have complied, with the requirements of the Uniform Guidance.

Yes ☒ No ☐

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.

Yes ☒ No ☐

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on the federal programs.

Yes ☒ No ☐

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4. We have identified and disclosed to the auditor all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- Yes ☒ No ☐
5. We have identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- Yes ☒ No ☐
6. We have made available all federal awards (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 or stated that there was no such noncompliance.
- Yes ☒ No ☐
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 the auditor 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 federal awarding agencies 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 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. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- Yes ☒ No ☐ NA ☐
15. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed-up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- Yes ☒ No ☐ NA ☐
16. We have considered the results of subrecipient audits and has made any necessary adjustments to management's own books and records.
- Yes ☒ No ☐ NA ☐

17. We are responsible for taking corrective action on findings of the compliance audit and, if necessary, have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Yes ☒ No ☐

18. We have 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. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

Yes ☐ No ☐ NA ☒

20. We have 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. We have disclosed all contracts or other agreements with service organizations.

Yes ☒ No ☐ NA ☐

22. We have disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes ☒ No ☐ NA ☐

23. We have 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. We have 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. We have 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 period covered by the auditor's report.

Yes ☒ No ☐ NA ☐

26. We acknowledge and understand our responsibility for the presentation of the *Schedule of Expenditures of Federal Awards*,¹ in accordance with Uniform Guidance. We have prepared the *Schedule of Expenditures of Federal Awards*,¹ believe it is fairly presented in form and content, in accordance with Uniform Guidance, 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 ☒ 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.

27. We have charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

28. 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*.¹

Yes ☒ No ☐

29. 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 2 CFR 200.503(e).

Yes ☒ No ☐

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

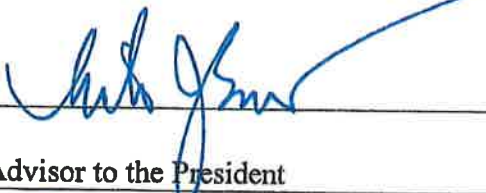
Yes ☒ No ☐ NA ☐

31. 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*¹ after the written representation.

Yes ☒ No ☐

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.

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

Signature  Date 6/30/20

Title Advisor to the President

Signature  Date 6/29/20

Title Interim President

Signature  Date 6/30/20

Title Vice President for Business Affairs

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 _____



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June 10, 2020

University of Louisiana 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 System (System) as of June 30, 2020, and for the two years there ended, conducted for the purpose of forming and 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 University of Louisiana Monroe'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 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 10, 2020.

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 System. The annual financial statements (or other financial information) present fairly, in all material respects, our financial position as of June 30, 2020 and changes in financial position, (including cash flows, if applicable) for the two years there 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 ☐

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3. We acknowledge our responsibility for the design, implementation, and maintenance of effective 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 ☐ NA ☐

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 ☐

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 34, as amended by GASB 35 and 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 disclosed to you all instances of identified or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 ☐ NA ☒

21. It is correct that we have disclosed to you all instances of identified or suspected fraud that is material, either quantitatively or qualitatively, to the financial statement amounts or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☐ No ☐ NA ☒

22. 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.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all investigations or legal proceedings that have been initiated or are in process with respect to the current period under audit.

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, including 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 ☐ NA ☒

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 that you have reported to us.

Yes ☐ No ☐ NA ☒

33. We have a process to promptly follow up and take corrective action on 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. 2002-4 (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, as amended by GASB 35 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 (net investment in capital assets, 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 ☐ NA ☐

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 ☐ 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 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 ☐ NA ☐

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 ☐ NA ☒

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.
- f) We agree to include the auditor's report on the SI in any document that contains the SI and that indicates that the auditor has reported on such SI.

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 ☒

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.

PART IV. LAWS AFFECTING BUDGETING

70. We have complied with the state budget requirements of R.S. 39:21-87.7 and the provisions of the annual appropriation act.

Yes ☒ No ☐ NA ☐

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

71. 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 ☐

72. 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 ☐

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

Yes ☒ No ☐

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

Yes ☒ No ☐ NA ☐

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

Yes ☒ No ☐ NA ☐

76. 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 ☐

77. 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

78. 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

79. We have complied with the fiscal entity and cash management requirements of R.S. 49:301-331.

Yes ☒ No ☐

PART VIII. DEBT RESTRICTION LAWS

80. 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

81. 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 ☐

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

Yes ☒ No ☐ NA ☐

83. 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 ☐

84. 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; and R.S. 14:138.


Yes ☒ No ☐ NA ☐


85. 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 6/25/20
Title Advisor to the President

Signature  Date 6/25/20
Title Interim President

Signature  Date 6/25/20
Title Vice President for Business Affairs

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 _____



THE UNIVERSITY *of*
NEW ORLEANS

OFFICE OF THE PRESIDENT

August 6, 2020

Dr. James B. Henderson
President
The University of Louisiana System
1201 North Third Street
Baton Rouge, LA 70802

Re: University of New Orleans

Dear Dr. Henderson,

I am requesting approval of the Office Legislative Auditor's Financial and Compliance, and Federal Award Representation Letters.

Thank you for your consideration.

Sincerely,

John W. Nicklow
President



Date: August 19, 2020

**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, 2020 and for the fiscal year ended, conducted for the purpose of forming and 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'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 8/19/2020.

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, 2020 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 effective 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 ☐ NA ☐

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 ☐

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 34, as amended by GASB 35 and 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 disclosed to you all instances of identified or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements 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 ☐ NA ☒

21. It is correct that we have disclosed to you all instances of identified or suspected fraud that is material, either quantitatively or qualitatively, to the financial statement amounts or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes ☐ No ☐ NA ☒

22. 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.

Yes ☐ No ☐ NA ☒

23. We have disclosed to the auditor all investigations or legal proceedings that have been initiated or are in process with respect to the current period under audit.

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, including 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 ☐ NA ☒

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 that you have reported to us.

Yes ☐ No ☐ NA ☒

33. We have a process to promptly follow up and take corrective action on 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. 2002-4 (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, as amended by GASB 35 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 (net investment in capital assets, 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 ☐ NA ☐

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 ☐ 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. 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 ☐ NA ☐

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.
- f) We agree to include the auditor's report on the SI in any document that contains the SI and that indicates that the auditor has reported on such SI.

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 ☒

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 ☒

Legal Compliance

PART II. PUBLIC BID LAW

65. We have complied with the provisions of the public bid law, R.S. 38:2211 - 2296, and the regulations of the Division of Administration - Office of State Procurement.

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 ☐ NA ☐

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 ☐ NA ☐

PART IV. LAWS AFFECTING BUDGETING

68. We have complied with the state budget requirements of R.S. 39:21-87.7 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. 49:301-331.

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; and R.S. 14:138.

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 August 21, 2020

Title President

Signature  Date 08/21/2020

Title Vice President, Business Affairs and CFO



Date: 8/19/2020

Federal Award Programs Representation Letter

Legislative Auditor
Baton Rouge, Louisiana

In connection with the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, conducted in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, specifically, to review our compliance with laws and regulations applicable to our federal award programs, including requirements relating to the preparation of the schedule of expenditures of federal awards, we confirm the following representations. These representations are based on the information available to us as of 8/19/2020.

1. We are responsible for understanding and for complying, and have complied, with the requirements of the Uniform Guidance.

Yes ☒ No ☐

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs.

Yes ☒ No ☐

3. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on the federal programs.

Yes ☒ No ☐

4. We have identified and disclosed to the auditor all of our government programs and related activities subject to the Uniform Guidance compliance audit.

Yes ☒ No ☐

5. We have identified and disclosed to the auditor the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- Yes ☒ No ☐
6. We have made available all federal awards (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 or stated that there was no such noncompliance.
- Yes ☒ No ☐
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 the auditor 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 federal awarding agencies 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 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. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- Yes ☒ No ☐ NA ☐
15. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and that such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, management has followed-up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
- Yes ☐ No ☐ NA ☒
16. We have considered the results of subrecipient audits and have made any necessary adjustments to management's own books and records.
- Yes ☐ No ☐ NA ☒
17. We are responsible for taking corrective action on findings of the compliance audit and, if necessary, have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- Yes ☒ No ☐
18. We have 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. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

Yes ☐ No ☐ NA ☒

20. We have 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. We have disclosed all contracts or other agreements with service organizations.

Yes ☒ No ☐ NA ☐

22. We have disclosed to the auditor all communications from service organizations relating to noncompliance at those organizations.

Yes ☐ No ☐ NA ☒

23. We have 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. We have 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. We have 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 period covered by the auditor's report.

Yes ☒ No ☐ NA ☐

26. We acknowledge and understand our responsibility for the presentation of the *Schedule of Expenditures of Federal Awards*, in accordance with Uniform Guidance. We have prepared the *Schedule of Expenditures of Federal Awards*, believe it is fairly presented in form and content, in accordance with Uniform Guidance, 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 charged costs to federal awards in accordance with applicable cost principles.

Yes ☒ No ☐

28. 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 ☐

29. 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 2 CFR 200.503(e).

Yes ☒ No ☐

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

Yes ☒ No ☐ NA ☐

31. 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 August 21, 2020

Title President

Signature  Date 08/21/2020

Title Vice President for Business Affairs and CFO

**BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM**

FINANCE COMMITTEE

September 3, 2020

Item H.8. **University of Louisiana System's** request for approval of Fiscal Year 2020-2021 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.

EXECUTIVE SUMMARY

The 2020-21 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, and Athletic Budgets.

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 2020-21 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.

**BOARD OF SUPERVISORS FOR THE
UNIVERSITY OF LOUISIANA SYSTEM**

FINANCE COMMITTEE

September 3, 2020

Item H.9. **University of Louisiana System's** report on internal and external audit activity for the period of June 22 to August 23, 2020.

EXECUTIVE SUMMARY

Attached is a list of internal and external reports completed by various auditors since the last Board meeting. The internal audit reports are prepared based upon independent review of university departments and functions. The internal audits are designed to ascertain compliance with established policies and procedures, to evaluate operational efficiencies of business and management practices, and to determine adequacy of internal controls. The internal audits are conducted to provide management with recommendations and comments designed to improve the operations of university departments and functions. External audits are generally conducted in accordance with laws, regulations, or contracts. Also included are internal audits that are currently in progress.

I have all of the reports that were issued should any of you want to see the entire report.

This is a report only and no action by the Board is necessary.