

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

FINANCE COMMITTEE

August 24, 2023

Item J.1. **University of Louisiana at Lafayette’s** request for approval of the Cooperative Endeavor Agreement Addendum No. 1, effective September 1, 2022.

EXECUTIVE SUMMARY

The University is requesting the approval of the Cooperative Endeavor Agreement Addendum No. 1:

- Under the direction of the Governors and energy secretaries of Arkansas, Louisiana, and Oklahoma, the Louisiana Department of Natural Resources (LDNR) and the University of Louisiana at Lafayette have led the development and submission of a major \$1.25B proposal to the U.S. Department of Energy seeking designation as a regional Hydrogen Hub.
- Submission of a proposal of this magnitude required LDNR and UL Lafayette to engage two professional proposal development and management companies – Guidehouse and Emergent Methods.
- LDNR has contributed \$1.0M towards the total cost of \$1.1M in services provided by these companies. The University is seeking approval of the Board of Supervisors for the University Louisiana System to contribute \$100,000 toward these costs.

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 University of Louisiana at Lafayette’s request for approval of Cooperative Endeavor Agreement Addendum No. 1, effective September 1, 2022.*



University of Louisiana at Lafayette

OFFICE OF THE PRESIDENT

J.1.

P. O. Drawer 41008
Lafayette, LA 70504-1008
(337) 482-6203
Fax: (337) 482-5914
e-mail: president@louisiana.edu

Université des Acadiens

August 3, 2023

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

Dear Dr. Henderson:

The University is requesting the approval of the Cooperative Endeavor Agreement Addendum No. 1. Under the direction of the Governors & energy secretaries of Arkansas, Louisiana, and Oklahoma, the Louisiana Department of Natural Resources (LDNR) and the University of Louisiana at Lafayette have led the development and submission of a major \$1.25B proposal to the U.S. Department of Energy seeking designation as a regional Hydrogen Hub.

Submission of a proposal of this magnitude required LDNR and UL Lafayette to engage two professional proposal development and management companies – Guidehouse and Emergent Methods.

LDNR has contributed \$1.0M towards the total cost of \$1.1M in services provided by these companies. The University is seeking approval of the UL System Board of Supervisors to contribute \$100,000 towards these costs.

Please place this item on the agenda for the August 2023 meeting of the Board of Supervisors.

Sincerely,

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

E. Joseph Savoie
President

svc
Attachment

STATE OF LOUISIANA
COOPERATIVE ENDEAVOR AGREEMENT
ADDENDUM NO. 1

In accordance with Article VII, Section 14(c) of the Constitution of the State of Louisiana of 1974 (“Constitution”) the Louisiana Department of Natural Resources (“LDNR”) and Gulf Coast Restoration and Protection Foundation (“Contracting Party”) do hereby enter into this Addendum No. 1 to the Cooperative Endeavor Agreement (“Agreement”) dated September 1, 2022 concerning the HALO Hub Consortium’s application for U.S. Department of Energy funding under the IIJA’s regional clean hydrogen hub program, previously declared to be a public purpose as follows.

WHEREAS, the University of Louisiana at Lafayette (“UL Lafayette”) seeks to join and be a party to the Agreement.

NOW, THEREFORE, IT IS HEREBY AGREED by LDNR, UL Lafayette and Contracting Party that:

1.1 In **Article I** after section 1.10, but prior to “NOW THEREFORE,…” insert:

“**1.11** WHEREAS, UL Lafayette is a contributing partner to the HALO Consortium’s application, and UL Lafayette faculty and researchers have taken a leading role in supporting HALO’s community benefits plan and proposals, among other things;”

1.2 In **Article II, section 2.3**, the sentence beginning, “The Budget shall not exceed the total sum…” shall be amended to read:

“The Budget shall not exceed the total sum of One Million One Hundred Thousand and No/100 Dollars (\$1,100,000.00)(\$1,000,000 by LDNR and \$100,000 by UL Lafayette), which sum shall be inclusive of all costs or expenses to be paid by State and UL Lafayette in connection with the services to be provided under this Agreement (the “Funds”).”

1.3 In **Article II**, after section 2.3, but prior to the start of Article III, insert:

“**2.4** Deliverables to UL Lafayette: Contracting Party will provide to UL Lafayette quarterly **Progress Reports** similar to those provided to LDNR pursuant to section 2.2 herein, and monthly **Cost Reports** (the form for which is attached hereto and incorporated herein by reference as **Attachment D**) which provide detailed cost information outlining the use of UL Lafayette’s contribution to the Funds.”

1.4 In **Article III**, at the end of **section 3.1**, insert:

“For UL Lafayette, the Contract Monitor for this agreement is Dr. Ramesh Kolluru, Vice President for Research, Innovation, and Economic Development.”

1.5 It is further agreed that for purposes of UL Lafayette’s contribution, the term “State,” as used throughout Articles III – XV of the Agreement shall be read to include “UL Lafayette”, as applicable.

1.6 This Addendum amends the Agreement between the parties described hereinabove; and except as provided herein, all other provisions of the 2022 Agreement remain in full force and effect.

**Louisiana Department of Natural Resources
and Gulf Coast Restoration and Protection Foundation**

Name:
Title:

Date

University of Louisiana at Lafayette

Name: Dr. E. Joseph Savoie
Title: President

Date

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

FINANCE COMMITTEE

August 24, 2023

Item J.2. **University of New Orleans'** request for approval to convert the Jack and Reba Matthey Endowed Chair in Engineering into four Endowed Professorships.

EXECUTIVE SUMMARY

The Jack and Reba Matthey Endowed Chair in Engineering was established with a contribution of \$600,000 from contributions from Jack and Reba Matthey and a LABoRSF match of \$400,000. The Chair is expected to be vacated on July 1, 2024, and the University now believes that the Dr. Robert A. Savoie College of Engineering would be best served by converting the Endowed Chair into four Endowed Professorships, with each professorship assigned a \$250,000 endowment.

Since 1999, the Chair has supported a single professor in Mechanical Engineering associated with the Energy Conversion and Conservation Center (ECCC) and the Electric Power Research Institute (EPRI). The original expectation of the two Centers was for the Centers to grow over time, but the EPRI has been discontinued and the ECCC is now winding down its research efforts.

The faculty are now engaged in research around renewable energy and offshore wind development, as well as emergency preparedness and the use of artificial intelligence as a tool for the management of the power grid. It would, therefore, be to the College's advantage to have Professorships that could respond to these changes. The Endowed Professorships would support energy-related initiatives within the College of Engineering and not be limited to mechanical engineering, acknowledging the complexity of this interdisciplinary field.

The conversion of the Chair into four Professorships broadens the impact of the Chair's endowment by expanding support for the College's research and teaching mission. By broadening the Chair's impact, the conversion also continues advancing the economic development in Louisiana, one of the Chair's original purposes.

The four Endowed Professorships would be named as follows:

- Jack and Reba Matthey Endowed Professor I in Engineering
- Jack and Reba Matthey Endowed Professor II in Engineering
- Jack and Reba Matthey Endowed Professor of Practice I in Engineering
- Jack and Reba Matthey Endowed Professor of Practice II in Engineering

RECOMMENDATION

It is recommended that the following resolution adopted:

***NOW, THEREFORE, BE IT RESOLVED,** that the Board of Supervisors for the University of Louisiana System hereby approves University of New Orleans' request for approval to convert the Jack and Reba Matthey Endowed Chair in Engineering into four Endowed Professorships.*



J.2.

THE UNIVERSITY of
NEW ORLEANS

ACADEMIC AFFAIRS

June 26, 2023

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

Re: Request to Convert an Endowed Chair for Eminent Scholars into Four Endowed Professorships

Dear Dr. Henderson:

On behalf of the University of New Orleans (“UNO”) and the University of New Orleans Foundation, I am requesting approval by the University of the Louisiana System Board of Supervisors of the attached proposal to convert a Board of Regents (“BOR”) Endowed Chair (“Chair”) for Eminent Scholars into four BOR Endowed Professorships (“Professorships”).

The conversion of this Chair into four Professorships would provide critically needed resources to support the current focus of the Dr. Robert A. Savoie College of Engineering and allow flexibility in the use of these funds.

We would appreciate your positive consideration of our request. Please feel free to contact me should you have any additional questions.

Sincerely,

Darrell Kruger, PhD
Provost and Senior Vice President Academic Affairs
Executive Director, Research and Economic Development

To: University of Louisiana System President James Henderson and members of the University of Louisiana Board of Supervisors

Date: June 26, 2023

Re: Request to Convert an Endowed Chair for Eminent Scholars into Four Endowed Professorships

1. Summary

The University of New Orleans Dr. Robert A. Savoie College of Engineering (“College”) has a Board of Regents (“BOR”) Endowed Chair for Eminent Scholars, *Jack and Reba Matthey Endowed Chair in Engineering* (“Chair”), that it believes could be better utilized as four separate endowed professorships (“Professorships”). The Chair, while currently occupied, is expected to be vacated July 1, 2024. UNO respectfully requests that the conversion, if approved, be effective July 1, 2024.

2. Support for Conversion Request:

Since 1999, the Chair has supported a single professor in Mechanical Engineering associated with the Energy Conversion and Conservation Center (ECCC) and the Electric Power Research Institute (EPRI) located in the University of New Orleans (“UNO”) Research and Technology Park. At the Chair’s inception, the expectation was that these two Centers would continue to grow significantly over time. However, research opportunities and related local and global needs have changed. The EPRI has been discontinued and ECCC is winding down its research efforts.

In addition, the expertise and interest of the faculty in the Dr. Robert A. Savoie College of Engineering have changed. The faculty are now engaged in research around renewable energy and offshore wind development as well as emergency preparedness and the use of artificial intelligence (“AI”) as a tool for the management of the power grid. It is expected that this focus will also change in the future. It would, therefore, be to the College’s advantage to have Professorships that could respond to these changes.

The Endowed Professors would support energy related initiatives within the College and not be limited to mechanical engineering, acknowledging the complexity of this interdisciplinary field and the needs of society. The Endowed Professors of Practice would be expected to teach courses related to energy, including courses that build foundational knowledge. The four Professorships would help us recruit and retain teaching faculty with industry experience, greatly enhancing our teaching mission and meeting changes in workforce training.

Conversion of the Chair into four Professorships broadens the impact of the Chair’s endowment by expanding support for the College’s research and teaching mission. By

broadening the Chair's impact, the conversion also continues advancing economic development in Louisiana, one of the Chair's original purposes.

3. Corpus and Fair Market Value of Resultant Professorships:
See 7 below.

4. Precedents for Conversion:

Precedents for conversion in the UL System have been established by member institutions and such conversions have been approved. In addition, the College did a similar conversion of the Huntington Ingalls Endowed Chair into multiple professorships.

5. Donor Approval:

Despite an exhaustive search, UNO cannot locate the Donors. There is some evidence that Mr. Jack Matthey passed away in 1992. UNO has been unable to locate Mrs. Reba Matthey. Therefore, there is no Donor approval.

6. Budget Notes:

No additional funds are required.

7. Related Documents:

- Names and descriptions of the four Endowed Professorships
- Schedule showing allocation of corpus and earnings to each Endowed Professorship

PROPOSED NAMES FOR THE ENDOWED PROFESSORSHIPS

1. Jack and Reba Matthey Endowed Professor I in Engineering (30%)
2. Jack and Reba Matthey Endowed Professor II in Engineering (30%)
3. Jack and Reba Matthey Endowed Professor of Practice I in Engineering (20%)
4. Jack and Reba Matthey Endowed Professor of Practice II in Engineering (20%)

The Professorships I and II in Engineering would be expected to conduct research in the area of energy. Both Professorships would be awarded to tenure/tenure track faculty. As such, the new Professorships would help us recruit or retain faculty of excellence.

The Endowed Professors of Practice I and II would be expected to teach courses related to energy, including courses that build foundational knowledge. The Professorships would be critical to recruitment and retention of teaching faculty with industry experience, greatly enhancing our teaching mission and meeting changes in workforce training.

PROPOSED CORPUS AMOUNTS FOR THE ENDOWED PROFESSORSHIPS

	Private Portion	State Portion	Allocumulated Unspent Income	Total Value as of December 31, 2022
Jack and Reba Matthey Endowed Professor I in Engineering	\$ 180,000.00	\$120,000.00	\$ 283,593.45	\$ 583,593.45
Jack and Reba Matthey Endowed Professor II in Engineering	\$ 180,000.00	\$120,000.00	\$ 283,593.45	\$ 583,593.45
Jack and Reba Matthey Endowed Professor of Practice I in Engineering	\$ 120,000.00	\$ 80,000.00	\$ 189,062.30	\$ 389,062.30
Jack and Reba Matthey Endowed Professor of Practice II in Engineering	\$ 120,000.00	\$ 80,000.00	\$ 189,062.30	\$ 389,062.30
	<u>\$ 600,000.00</u>	<u>\$400,000.00</u>	<u>\$ 945,311.50</u>	<u>\$ 1,945,311.50</u>

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

FINANCE COMMITTEE

August 24, 2023

Item J.3. **University of New Orleans’** request for approval to repurpose and rename the Urban Waste Management Endowed Professorship in Civil Engineering.

EXECUTIVE SUMMARY

The Urban Waste Management Professorship in Civil Engineering has been unoccupied since 2020 when the faculty member left the institution. UNO now requests the focus of the Professorship be broadened. The faculty in the Department of Civil and Environmental Engineering represent diverse areas of expertise, including environmental, water resources, geotechnical, and structural engineering. The current professorship is unique and does not have the flexibility required in today’s environment. The criteria would be broadened to focus on urban issues, not just urban waste. This repurpose would advance the overall contributions of the Department’s programs to the urban environment, while still honoring the original intent of the Professorship.

In addition, UNO requests to change the name of the Professorship to the *Endowed Professorship in Urban Civil Engineering*. The institution sees the title change as a better reflection of the revised focus of the Professorship.

RECOMMENDATION

It is recommended that the following resolution adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors for the University of Louisiana System hereby approves University of New Orleans’ request for approval to rename the Urban Waste Management Endowed Professorship in Civil Engineering to the *Endowed Professorship in Urban Civil Engineering*.



J.3.

THE UNIVERSITY of
NEW ORLEANS

ACADEMIC AFFAIRS

June 15, 2023

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

Re: Request to Repurpose an Endowed Professorship

Dear Dr. Henderson:

On behalf of the University of New Orleans ("UNO") and the University of New Orleans Foundation, I am requesting approval by the University of the Louisiana System Board of Supervisors of the attached proposal to repurpose a Board of Regents ("BOR") Endowed Professorship ("Professorship").

The repurposing of this endowed Professorship would provide the critically needed resources to support the current focus of the Dr. Robert A. Savoie College of Engineering and allow flexibility in the use of these funds.

We would appreciate your positive consideration of our request. Please feel free to contact me should you have any additional questions.

Sincerely,

Darrell Kruger, PhD
Provost and Senior Vice President Academic Affairs
Executive Director, Research and Economic Development

To: University of Louisiana System President James B. Henderson and members of the University of Louisiana (“UL”) Board of Supervisors

From: Darrell Kruger, PhD

Date: June 15, 2023

Re: Request to Repurpose the *Urban Waste Management Professorship in Civil Engineering*

1. Summary

The University of New Orleans Dr. Robert A. Savoie College of Engineering has a Board of Regents (“BOR”) endowed professorship, *Urban Waste Management Professorship in Civil Engineering* (“Professorship”), that has been unoccupied since 2020 when the appointee transferred into industry. UNO would now like to repurpose this Professorship to better address its current needs.

2. Support for the Repurpose Request

The faculty in the Department of Civil and Environmental Engineering (“Department”) represent diverse areas of expertise: environmental, water resources, geotechnical, and structural engineering. The expertise for the current Professorship is unique and currently does not provide the flexibility required in today’s environment. As the only public urban research university in the State, UNO is in a unique position to address the issues that directly impact our urban environment.

In summary, UNO requests the focus of the Professorship to be broadened to support the research, teaching, and service mission of the Department. The criteria would be to award the Professorship to a tenure/tenure-track faculty in civil engineering focused on urban issues, not just urban waste. This repurpose would advance the overall contributions of the Department’s programs to the urban environment, while still honoring the original intent of the Professorship.

In addition, UNO requests a name change to *Endowed Professorship in Urban Civil Engineering*. The name change better reflects the revised focus of the Professorship.

Finally, this proposal would eliminate a currently unoccupied professorship.

3. Corpus and Fair Market Value of Repurposed Professorship

Corpus: \$100,000

Fair Market Value at December 31, 2022: \$181,372.70

4. Precedents for repurposing professorships in the UL System have been established by member institutions and such repurposing has been approved.

5. Donor Approval:

This Professorship was established in 1993 and predates the current donor records system. No information on the donor is available.

6. Budget Notes

No additional funds are required.

7. Related Documents

No additional related documents.

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

FINANCE COMMITTEE

August 24, 2023

- Item J.4.** **University of Louisiana System’s** request for acceptance of Fiscal Year 2022-23 Financial and Compliance and Federal Award Programs Representation Letters for (a) Louisiana Tech University, (b) Southeastern Louisiana University, and (c) University of Louisiana at Lafayette.

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 2022-23 Financial and Compliance and Federal Award Programs Representation Letters for (a) Louisiana Tech University, (b) Southeastern Louisiana University, and (c) University of Louisiana at Lafayette.



LOUISIANA TECH
UNIVERSITY.

OFFICE OF THE PRESIDENT

July 28, 2023

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 ending June 30, 2023. 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 that reads "Leslie K. Guice".

Leslie K. Guice
President

Attachments



J.4.

LOUISIANA TECH
UNIVERSITY

May 26, 2023

OFFICE OF THE PRESIDENT **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, 2023, 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 May 26, 2023.

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 acknowledge our responsibility and have fulfilled our responsibility, as set out in the terms of the engagement, for the design, implementation, and maintenance, of 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 awards 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

A MEMBER OF THE UNIVERSITY OF LOUISIANA SYSTEM

P.O. BOX 3168 • RUSTON, LA 71272-0001 • TEL: (318) 257-3785 • FAX: (318) 257-2928

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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, or annual fiscal report, have been prepared.
- Yes No NA
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 such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have 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 and the reporting requirements of the Division of Administration.

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 and the reporting requirements of the Division of Administration. 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 the reporting requirements of the Division of Administration, 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

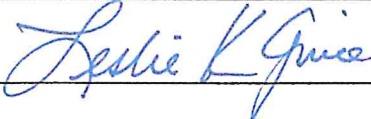
31. We acknowledge our continuing responsibility to advise the auditor of additional matters that may impact the federal awards or the *Schedule of Expenditures of Federal Awards*² after the written representation.

Yes No

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

Signature  Date 5/26/2023

Title Vice President for Finance

Signature  Date 5/26/2023

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.

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.



LOUISIANA TECH
UNIVERSITY

May 26, 2023

OFFICE OF THE PRESIDENT

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, 2023 and for the fiscal year ending on that date, 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 (U.S. GAAP), providing 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 reviewing our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of May 26, 2023.

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 Annual Fiscal Report and/or other financial information/schedules in conformity with accounting and reporting requirements of the System. The Annual Fiscal Report and/or other financial information/schedules present fairly, in all material respects, our financial position as of June 30, 2023 and changes in financial position, (including cash flows, if applicable) for the fiscal year ending on June 30, 2023 in accordance with accounting and reporting requirements of the System.

Yes No

2. We acknowledge our responsibility and have fulfilled our responsibility, as set out in the terms of the engagement, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Annual Fiscal Report and/or other financial information/schedules that are free from material misstatement, whether due to fraud or error.

Yes No

A MEMBER OF THE UNIVERSITY OF LOUISIANA SYSTEM

P.O. BOX 3168 • RUSTON, LA 71272-0001 • TEL: (318) 257-3785 • FAX: (318) 257-2928

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3. We acknowledge our responsibility for the design, implementation, and maintenance of effective internal control 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 and appropriately reflect management's intent and ability to carry out specific courses of action relevant to the accounting estimates and disclosures.

Yes No NA

5. We have disclosed to you the identity of all 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 Annual Fiscal Report and/or other financial information/schedules in accordance with U.S. GAAP and accounting and reporting requirements of the System.

Yes No There are none

7. Transactions with related parties were conducted on terms equivalent to those prevailing in an arm's length transaction and there are no side agreements or other arrangements with related parties that have not been disclosed to the auditor.

Yes No NA

8. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated for the impact on the Annual Fiscal Report and/or other financial information/schedules, including the impact on accounting estimates, and have been adjusted or disclosed in accordance with accounting and reporting requirements of the System.

Yes No There are none

9. We acknowledge our responsibility to advise you of events that occur or are identified by us after the date of this representation that may impact the Annual Fiscal Report and/or other financial information/schedules.

Yes No

10. The effects of all known actual or possible litigation and claims whose effects should be considered by management when preparing the Annual Fiscal Report and/or other financial information/schedules have been disclosed to you and have been accounted for and disclosed in accordance with U.S. GAAP and the accounting and reporting requirements of the System.

Yes No There are none

11. 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* and the accounting and reporting requirements of the System.

Yes No

12. 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* and the accounting and reporting requirements of the System.

Yes No

13. It is correct that all accounting estimates that could be material to the Annual Fiscal Report and/or other financial information/schedules have been prepared with measurement processes, including related assumptions and models, that are appropriate and consistently applied.

Yes No There are none

14. Disclosures included in the Annual Fiscal Report and/or other financial information/schedules related to accounting estimates are complete and accurate, and have been prepared in accordance with U.S. GAAP and the accounting and reporting requirements of the System.

Yes No There are none

15. It is correct that we are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the Annual Fiscal Report and/or other financial information/schedules, and we have not consulted legal counsel concerning litigation or claims.
- Yes No
16. It is correct that all funds and activities under our control and oversight are properly classified in the Annual Fiscal Report and/or other financial information/schedules in accordance with GASB Statement 34, as amended, and the accounting and reporting requirements of the System.
- Yes No
17. It is correct that all transactions have been properly recorded in the accounting records and are reflected in the Annual Fiscal Report and/or other financial information/schedules, and there are no undisclosed assets, liabilities, or other unrecorded transactions.
- Yes No
18. It is correct that we have disclosed to you the results of our assessment of the risk that the Annual Fiscal Report and/or other financial information/schedules may be materially misstated as a result of fraud.
- Yes No
19. 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 Annual Fiscal Report and/or other financial information/schedules.
- Yes No
20. 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 Annual Fiscal Report and/or other financial information/schedules or on the individual agreement, grant award, etc., in the event of noncompliance.
- Yes No

21. 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 Annual Fiscal Report and/or other financial information/schedules or as a basis for recording a loss contingency or for reporting on noncompliance.
- Yes No
22. 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 Annual Fiscal Report and/or other financial information/schedules or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- Yes No There are none
23. It is correct that we have disclosed to you all instances of identified or suspected fraud that is material, either quantitatively or qualitatively, to Annual Fiscal Report and/or other financial information/schedules 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 There are none
24. 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 Annual Fiscal Report and/or other financial information/schedules.
- Yes No NA
25. 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 There are none
26. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the Annual Fiscal Report and/or other financial information/schedules.
- Yes No

27. During the fiscal year under audit, there have been no changes of our accounting principles and practices as defined by GASB Statement 62.

Yes No

28. 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 Annual Fiscal Report and/or other financial information/schedules - (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

29. 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

30. We acknowledge that 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 Annual Fiscal Report and/or other financial information/schedules; to safeguard public assets; and to comply with applicable laws and regulations.

Yes No

31. We have disclosed to the auditor any known matters within our internal control, 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 Annual Fiscal Report and/or other financial information/schedules.

Yes No There are none

32. 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 Annual Fiscal Report and/or other financial information/schedules or, where applicable, state and/or federal grants, contracts, and awards.

Yes No

33. 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

34. 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 There are none

35. We have a process to promptly follow up and take corrective action on audit findings and recommendations.

Yes No

36. 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

37. 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

38. 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

39. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies directly related to the objectives of the audit including whether related recommendations have been implemented.

Yes No There are none

40. 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 Annual Fiscal Report and/or other financial information/schedules.

Yes No

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

Yes No

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

Yes No

43. 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 the

Annual Fiscal Report and/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

44. 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

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

Yes No

46. 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

47. The Annual Fiscal Report and/or other financial information/schedules include all component units as well as joint ventures with an equity interest, and properly disclose all component units, joint ventures and other related organizations, if any.

Yes No There are none

48. All funds that meet the quantitative criteria of GASB Statement 34, as amended, for presentation as major are identified and presented as such, and all other funds that are presented as major are particularly important to the Annual Fiscal Report and/or other financial information/schedules users.

Yes No NA

49. 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

50. Provisions for uncollected receivables have been properly identified and recorded.
- Yes No There are none
51. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities and/or other categories in the Annual Fiscal Report and/or other financial information/schedules in accordance with accounting and reporting requirements of System, and allocations have been made on a reasonable basis (if applicable).
- Yes No NA
52. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, contributions to permanent fund principal, or transfers, and/or classified to other categories in the Annual Fiscal Report and/or other financial information/schedules in accordance with accounting and reporting requirements of System.
- Yes No NA
53. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Yes No There are none
54. Special and extraordinary items are appropriately classified and reported.
- Yes No There are none
55. Investments, including derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- Yes No There are none
56. Majority equity interests in legally-separate organizations are reported as either an investment or a component unit in accordance with GASB Statement 90 and accounting and reporting requirements of System.
- Yes No There are none

57. Risk disclosures associated with deposit and investment securities and derivative instrument transactions are presented in accordance with GASB requirements and accounting and reporting requirements of System.
- Yes No There are none
58. Assets held under leases are properly classified and disclosed.
- Yes No There are none
59. We have properly disclosed all Subscription-Based Information Technology Arrangements and have recorded resulting right-to-use subscription assets and corresponding liabilities in accordance with GASB 96.
- Yes No There are none
60. Capital assets, including infrastructure assets, are properly classified, reported, and, if applicable, depreciated (modified approach not used).
- Yes No There are none
61. 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
62. 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
63. 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 Statement 54, paragraph 18 and accounting and reporting requirements of the System to determine the fund balance classifications for financial reporting purposes.
- Yes No NA

64. We acknowledge as part of the audit, you assisted in the preparation of the draft Annual Fiscal Report and/or other financial information/schedules, 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 the Annual Fiscal Report and/or other financial information/schedules and related notes and/or schedules.

Yes No NA

65. 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

66. 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 Annual Fiscal Report and/or other financial information/schedules 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

67. We have evaluated our ability to continue as a going concern and have either not identified any conditions or events that raise substantial doubt about the ability to continue as a going concern for a reasonable period of time or made appropriate disclosures in the Annual Fiscal Report and/or other financial information/schedules as necessary under accounting and reporting requirements of the System.

Yes No

Legal Compliance

PART II. PUBLIC BID LAW

68. 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, where applicable.

Yes No NA

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

69. 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

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

Yes No

PART IV. LAWS AFFECTING BUDGETING

71. 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

72. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of the Annual Fiscal Report and/or other financial information/schedules to comply with R.S. 24:514.

Yes No

73. 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

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

Yes No

75. We have filed our Annual Fiscal Report and/or other financial information/schedules in accordance with R.S. 24:514.

Yes No NA

76. We have had our Annual Fiscal Report and/or other financial information/schedules audited in accordance with R.S. 24:513 as part of the system financial statements.

Yes No NA

77. 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

78. 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

79. 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

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

Yes No

PART VIII. DEBT RESTRICTION LAWS

81. 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

82. 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

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

Yes No NA

84. 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


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

Yes No NA

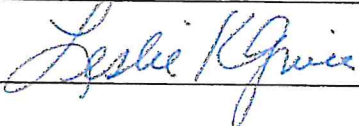
86. It is correct that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes No NA

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

Signature  Date 5/26/2023

Title Vice President for Finance

Signature  Date 5/26/2023

Title President



Date: July 18, 2023

**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, 2023, 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 (July 18, 2023).

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 acknowledge our responsibility and have fulfilled our responsibility, as set out in the terms of the engagement, for the design, implementation, and maintenance, of 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 awards 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

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Revised: 03/2023

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, or annual fiscal report, have been prepared.

Yes No NA

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 such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have 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 and the reporting requirements of the Division of Administration.

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 and the reporting requirements of the Division of Administration. 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 the reporting requirements of the Division of Administration, 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*² after the written representation.

Yes No

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

Signature William S. Warnock Date July 18, 2023
Title President

Signature [Signature] Date July 18, 2023
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.

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.

Update to the Federal Award Programs Representation Letter

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

Signature _____ Date _____

Title President

Signature _____ Date _____

Title Vice President for Administration & Finance



Date: July 18, 2023

**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, 2023 and for the 2022-2023 FY 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 (U.S. GAAP), providing assurances on the Southeastern'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 reviewing our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 18, 2023.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document dated July 18, 2023, for the preparation and fair presentation of our financial statements (or Annual Fiscal Report and/or other financial information/schedules) in conformity with accounting and reporting requirements of the University of Louisiana System. The annual financial statements (or Annual Fiscal Report and/or other financial information/schedules) present fairly, in all material respects, our financial position as of June 30, 2023 and changes in financial position, (including cash flows, if applicable) for 2022-2023 FY in accordance with accounting and reporting requirements of the University of Louisiana System.

Yes No

2. We acknowledge our responsibility and have fulfilled our responsibility, as set out in the terms of the engagement, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements (or Annual Fiscal Report and/or other financial information/schedules) 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 control 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 and appropriately reflect management's intent and ability to carry out specific courses of action relevant to the accounting estimates and disclosures.

Yes No NA

5. We have disclosed to you the identity of all 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 (or Annual Fiscal Report and/or other financial information/schedules) in accordance with U.S. GAAP and accounting and reporting requirements of the (System).

Yes No There are none

7. Transactions with related parties were conducted on terms equivalent to those prevailing in an arm's length transaction and there are no side agreements or other arrangements with related parties that have not been disclosed to the auditor.

Yes No NA

8. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated for the impact on the financial statements (or Annual Fiscal Report and/or other financial information/schedules), including the impact on accounting estimates, and have been adjusted or disclosed in accordance with accounting and reporting requirements of the (System).

Yes No There are none

9. We acknowledge our responsibility to advise you of events that occur or are identified by us after the date of this representation that may impact the financial statements (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

10. The effects of all known actual or possible litigation and claims whose effects should be considered by management when preparing the financial statements (or Annual Fiscal Report and/or other financial information/schedules) have been disclosed to you and have been accounted for and disclosed in accordance with U.S. GAAP and the accounting and reporting requirements of the (System).

Yes No There are none

11. 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* and the accounting and reporting requirements of the (System).

Yes No

12. 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* and the accounting and reporting requirements of the (System).

Yes No

13. It is correct that all accounting estimates that could be material to the financial statements (or Annual Fiscal Report and/or other financial information/schedules) have been prepared with measurement processes, including related assumptions and models, that are appropriate and consistently applied.

Yes No There are none

14. Disclosures included in the financial statements (or Annual Fiscal Report and/or other financial information/schedules) related to accounting estimates are complete and accurate, and have been prepared in accordance with U.S. GAAP and the accounting and reporting requirements of the (System).

Yes No There are none

15. 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 (or Annual Fiscal Report and/or other financial information/schedules), and we have not consulted legal counsel concerning litigation or claims.

Yes No

16. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or Annual Fiscal Report and/or other financial information/schedules) in accordance with GASB Statement 34, as amended, and the accounting and reporting requirements of the (System).

Yes No

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

Yes No

18. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements (or Annual Fiscal Report and/or other financial information/schedules) may be materially misstated as a result of fraud.

Yes No

19. 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 (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

20. 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 Annual Fiscal Report and/or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

Yes No

21. 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 Annual Fiscal Report and/or other financial information/schedules) or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes No

22. 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 Annual Fiscal Report and/or other financial information/schedules) or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes No There are none

23. 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 (or Annual Fiscal Report and/or other financial information/schedules) 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 There are none

24. 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 (or Annual Fiscal Report and/or other financial information/schedules).

Yes No NA

25. 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 There are none

26. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

27. During the fiscal year under audit, there have been no changes of our accounting principles and practices as defined by GASB Statement 62.

Yes No

28. 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 (or Annual Fiscal Report and/or other financial information/schedules) - (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

29. 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

30. We acknowledge that 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 (or Annual Fiscal Report and/or other financial information/schedules); to safeguard public assets; and to comply with applicable laws and regulations.

Yes No

31. We have disclosed to the auditor any known matters within our internal control, 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 Annual Fiscal Report and/or other financial information/schedules).

Yes No There are none

32. 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 Annual Fiscal Report and/or other financial information/schedules) or, where applicable, state and/or federal grants, contracts, and awards.

Yes No

33. 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

34. 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 There are none

35. We have a process to promptly follow up and take corrective action on audit findings and recommendations.

Yes No

36. 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

37. 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

38. 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

39. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies directly related to the objectives of the audit including whether related recommendations have been implemented.

Yes No There are none

40. 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 (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

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

Yes No

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

Yes No

43. 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 Annual Fiscal Report and/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

44. 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

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

Yes No

46. 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

47. The financial statements (or Annual Fiscal Report and/or other financial information/schedules) include all component units as well as joint ventures with an equity interest, and properly disclose all component units, joint ventures and other related organizations, if any.

Yes No There are none

48. All funds that meet the quantitative criteria of GASB Statement 34, as amended, 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 (or Annual Fiscal Report and/or other financial information/schedules) users.

Yes No NA

49. 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

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

Yes No There are none

51. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities and/or other categories in the Annual Fiscal Report and/or other financial information/schedules in accordance with accounting and reporting requirements of (System), and allocations have been made on a reasonable basis (if applicable).

Yes No NA

52. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, contributions to permanent fund principal, or transfers, and/or classified to other categories in the Annual Fiscal Report and/or other financial information/schedules in accordance with accounting and reporting requirements of (System).

Yes No NA

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

Yes No There are none

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

Yes No There are none

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

Yes No There are none

56. Majority equity interests in legally-separate organizations are reported as either an investment or a component unit in accordance with GASB Statement 90 and accounting and reporting requirements of (System).

Yes No There are none

57. Risk disclosures associated with deposit and investment securities and derivative instrument transactions are presented in accordance with GASB requirements and accounting and reporting requirements of (System).

Yes No There are none

58. Assets held under leases are properly classified and disclosed.

Yes No There are none

59. We have properly disclosed all Subscription-Based Information Technology Arrangements and have recorded resulting right-to-use subscription assets and corresponding liabilities in accordance with GASB 96.

Yes No There are none

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

Yes No There are none

61. 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

62. 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

63. 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 Statement 54, paragraph 18 and accounting and reporting requirements of the (System) to determine the fund balance classifications for financial reporting purposes.

Yes No NA

64. We acknowledge as part of the audit, you assisted in the preparation of the draft financial statements (or Annual Fiscal Report and/or other financial information/schedules), 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 (or Annual Fiscal Report and/or other financial information/schedules) and related notes and/or schedules.

Yes No NA

65. 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

66. 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 (or Annual Fiscal Report and/or other financial information/schedules) 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

67. We have evaluated our ability to continue as a going concern and have either not identified any conditions or events that raise substantial doubt about the ability to continue as a going concern for a reasonable period of time or made appropriate disclosures in the Annual

Fiscal Report and/or other financial information/schedules as necessary under accounting and reporting requirements of the (System).

Yes No

Legal Compliance

PART II. PUBLIC BID LAW

68. 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, where applicable.

Yes No NA

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

69. 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

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

Yes No

PART IV. LAWS AFFECTING BUDGETING

71. 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

72. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements (or Annual Fiscal Report and/or other financial information/schedules) to comply with R.S. 24:514.

Yes No

73. 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

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

Yes No

75. We have filed our annual financial statements (or Annual Fiscal Report and/or other financial information/schedules) in accordance with R.S. 24:514.

Yes No NA

76. We have had our financial statements (or Annual Fiscal Report and/or other financial information/schedules) audited in accordance with R.S. 24:513 as part of the system financial statements.

Yes No NA

77. 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

78. 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

79. 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

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

Yes No

PART VIII. DEBT RESTRICTION LAWS

81. 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

82. 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

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

Yes No NA

84. 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

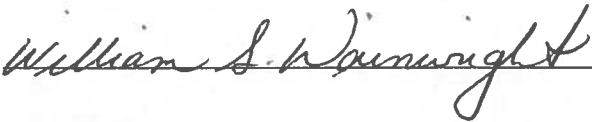
85. It is correct that we have not advanced wages or salaries to employees or paid bonuses that are in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; and/or R.S. 14:138.

Yes No NA

86. 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 July 18, 2023

Title President

Signature  Date July 18, 2023

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 (or Annual Fiscal Report and/or other financial information/schedules), 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 misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements (or Annual Fiscal Report and/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 President

Signature _____ Date _____

Title Vice President for Administration & Finance



University of Louisiana at Lafayette

OFFICE OF THE PRESIDENT

August 3, 2023

P. O. Drawer 41008
Lafayette, LA 70504-1008
(337) 482-6203
Fax: (337) 482-5914
e-mail: president@louisiana.edu

Université des Acadiens

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. Savoie", with a large loop at the end.

E. Joseph Savoie
President

mp

Enclosures



July 5, 2023

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, 2023, 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 July 5, 2023.

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 acknowledge our responsibility and have fulfilled our responsibility, as set out in the terms of the engagement, for the design, implementation, and maintenance, of 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 awards 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, or annual fiscal report, have been prepared.

Yes No NA

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

*There was a FY22 audit finding "Noncompliance with Sub recipient Monitoring Requirements". It was noted that the University did not have sufficient time in fiscal 2022 from audit for corrective action.

15. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have 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 and the reporting requirements of the Division of Administration.

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 and the reporting requirements of the Division of Administration. 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 the reporting requirements of the Division of Administration, 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

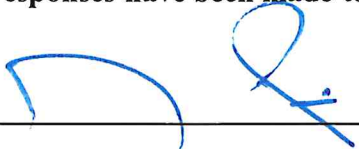
30. We have not included audit costs billed by the Legislative Auditor in federal program charges for the current year.

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*² after the written representation.

Yes No

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

Signature  Date 7/11/23

Title President

Signature  Date 7/10/23

Title Vice President for Administration and 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.

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.

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 _____

**System Related Assurances
Financial and Compliance Representation Letter**

Université des Acadiens

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, 2023 and for the year then ended conducted for the purpose of forming and expressing an opinion as to the fair presentation of the University of Louisiana System's financial statements in accordance with accounting principles generally accepted in the United States (U.S. GAAP), providing 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 reviewing our systems of internal control over financial reporting and our compliance with material laws and regulations applicable to those accounts, classes of transactions, and disclosures, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of July 5, 2023.

PART I. GENERAL

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement or entrance document dated April 24, 2023, for the preparation and fair presentation of our financial statements (or Annual Fiscal Report and/or other financial information/schedules) in conformity with accounting and reporting requirements of the University of Louisiana System. The annual financial statements (or Annual Fiscal Report and/or other financial information/schedules) present fairly, in all material respects, our financial position as of June 30, 2023 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 and have fulfilled our responsibility, as set out in the terms of the engagement, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements (or Annual Fiscal Report and/or other financial information/schedules) 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 control 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 and appropriately reflect management's intent and ability to carry out specific courses of action relevant to the accounting estimates and disclosures.

Yes No NA

5. We have disclosed to you the identity of all 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 (or Annual Fiscal Report and/or other financial information/schedules) in accordance with U.S. GAAP and accounting and reporting requirements of the University of Louisiana System.

Yes No There are none

7. Transactions with related parties were conducted on terms equivalent to those prevailing in an arm's length transaction and there are no side agreements or other arrangements with related parties that have not been disclosed to the auditor.

Yes No NA

8. Events that have occurred subsequent to the balance sheet date and through the date of this letter have been evaluated for the impact on the financial statements (or Annual Fiscal Report and/or other financial information/schedules), including the impact on accounting estimates, and have been adjusted or disclosed in accordance with accounting and reporting requirements of the University of Louisiana System.

Yes No There are none

9. We acknowledge our responsibility to advise you of events that occur or are identified by us after the date of this representation that may impact the financial statements (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

10. The effects of all known actual or possible litigation and claims whose effects should be considered by management when preparing the financial statements (or Annual Fiscal Report and/or other financial information/schedules) have been disclosed to you and have been accounted for and disclosed in accordance with U.S. GAAP and the accounting and reporting requirements of the University of Louisiana System.

Yes No There are none

11. 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* and the accounting and reporting requirements of the University of Louisiana System.

Yes No

12. 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* and the accounting and reporting requirements of the University of Louisiana System.

Yes No

13. It is correct that all accounting estimates that could be material to the financial statements (or Annual Fiscal Report and/or other financial information/schedules) have been prepared with measurement processes, including related assumptions and models, that are appropriate and consistently applied.

Yes No There are none

14. Disclosures included in the financial statements (or Annual Fiscal Report and/or other financial information/schedules) related to accounting estimates are complete and accurate, and have been prepared in accordance with U.S. GAAP and the accounting and reporting requirements of the University of Louisiana System.

Yes No There are none

15. 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 (or Annual Fiscal Report and/or other financial information/schedules), and we have not consulted legal counsel concerning litigation or claims.

Yes No

16. It is correct that all funds and activities under our control and oversight are properly classified in the financial statements (or Annual Fiscal Report and/or other financial information/schedules) in accordance with GASB Statement 34, as amended, and the accounting and reporting requirements of the University of Louisiana System.

Yes No

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

Yes No

18. It is correct that we have disclosed to you the results of our assessment of the risk that the financial statements (or Annual Fiscal Report and/or other financial information/schedules) may be materially misstated as a result of fraud.

Yes No

19. 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 (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

20. 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 Annual Fiscal Report and/or other financial information/schedules) or on the individual agreement, grant award, etc., in the event of noncompliance.

Yes No

21. 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 Annual Fiscal Report and/or other financial information/schedules) or as a basis for recording a loss contingency or for reporting on noncompliance.

Yes No

22. 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 Annual Fiscal Report and/or other financial information/schedules) or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

Yes No There are none

23. 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 (or Annual Fiscal Report and/or other financial information/schedules) 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 There are none

24. 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 (or Annual Fiscal Report and/or other financial information/schedules).

Yes No NA

25. 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 There are none

26. The accounting principles, and the practices and methods followed in applying them, are as disclosed in the financial statements (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

27. During the fiscal year under audit, there have been no changes of our accounting principles and practices as defined by GASB Statement 62.

Yes No

28. 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 (or Annual Fiscal Report and/or other financial information/schedules) - (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

29. 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

30. We acknowledge that 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 (or Annual Fiscal Report and/or other financial information/schedules); to safeguard public assets; and to comply with applicable laws and regulations.

Yes No

31. We have disclosed to the auditor any known matters within our internal control, 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 Annual Fiscal Report and/or other financial information/schedules).

Yes No There are none

32. 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 Annual Fiscal Report and/or other financial information/schedules) or, where applicable, state and/or federal grants, contracts, and awards.

Yes No

33. 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

34. 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 There are none

35. We have a process to promptly follow up and take corrective action on audit findings and recommendations.

Yes No

36. 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

37. 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

38. 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

39. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies directly related to the objectives of the audit including whether related recommendations have been implemented.

Yes No There are none

40. 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 (or Annual Fiscal Report and/or other financial information/schedules).

Yes No

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

Yes No

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

Yes No

43. 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 Annual Fiscal Report and/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

44. 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

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

Yes No

46. 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

47. The financial statements (or Annual Fiscal Report and/or other financial information/schedules) include all component units as well as joint ventures with an equity interest, and properly disclose all component units, joint ventures and other related organizations, if any.

Yes No There are none

48. All funds that meet the quantitative criteria of GASB Statement 34, as amended, 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 (or Annual Fiscal Report and/or other financial information/schedules) users.

Yes No NA

49. 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

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

Yes No There are none

51. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities and/or other categories in the Annual Fiscal Report and/or other financial information/schedules in accordance with accounting and reporting requirements of University of Louisiana System, and allocations have been made on a reasonable basis (if applicable).

Yes No NA

52. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, contributions to permanent fund principal, or transfers, and/or classified to other categories in the Annual Fiscal Report and/or other financial information/schedules in accordance with accounting and reporting requirements of University of Louisiana System

Yes No NA

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

Yes No There are none

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

Yes No There are none

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

Yes No There are none

56. Majority equity interests in legally-separate organizations are reported as either an investment or a component unit in accordance with GASB Statement 90 and accounting and reporting requirements of University of Louisiana System.

Yes No There are none

57. Risk disclosures associated with deposit and investment securities and derivative instrument transactions are presented in accordance with GASB requirements and accounting and reporting requirements of University of Louisiana System.

Yes No There are none

58. Assets held under leases are properly classified and disclosed.

Yes No There are none

59. We have properly disclosed all Subscription-Based Information Technology Arrangements and have recorded resulting right-to-use subscription assets and corresponding liabilities in accordance with GASB 96.

Yes No There are none

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

Yes No There are none

61. 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

62. 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

63. 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 Statement 54, paragraph 18 and accounting and reporting requirements of the University of Louisiana System to determine the fund balance classifications for financial reporting purposes.

Yes No NA

64. We acknowledge as part of the audit, you assisted in the preparation of the draft financial statements (or Annual Fiscal Report and/or other financial information/schedules), 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 (or Annual Fiscal Report and/or other financial information/schedules) and related notes and/or schedules.

Yes No NA

65. 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

66. 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 (or Annual Fiscal Report and/or other financial information/schedules) 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

67. We have evaluated our ability to continue as a going concern and have either not identified any conditions or events that raise substantial doubt about the ability to continue as a going concern for a reasonable period of time or made appropriate disclosures in the Annual

Fiscal Report and/or other financial information/schedules as necessary under accounting and reporting requirements of the University of Louisiana System.

Yes No

Legal Compliance

PART II. PUBLIC BID LAW

68. 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, where applicable.

Yes No NA

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

69. 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

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

Yes No

PART IV. LAWS AFFECTING BUDGETING

71. 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

72. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements (or Annual Fiscal Report and/or other financial information/schedules) to comply with R.S. 24:514.

Yes No

73. 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

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

Yes No

75. We have filed our annual financial statements (or Annual Fiscal Report and/or other financial information/schedules) in accordance with R.S. 24:514.

Yes No NA

76. We have had our financial statements (or Annual Fiscal Report and/or other financial information/schedules) audited in accordance with R.S. 24:513 as part of the system financial statements.

Yes No NA

77. 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

78. 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

79. 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

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

Yes No

PART VIII. DEBT RESTRICTION LAWS

81. 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

82. 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

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

Yes No NA

84. 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

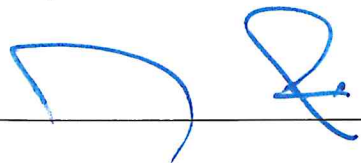
85. It is correct that we have not advanced wages or salaries to employees or paid bonuses that are in violation of Article VII, Section 14 of the 1974 Louisiana Constitution; and/or R.S. 14:138.

Yes No NA

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

Yes No NA

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

Signature  Date 7/11/23

Title President

Signature  Date 7/10/23

Title Vice President for Administration and 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 (or Annual Fiscal Report and/or other financial information/schedules), 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 misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the financial statements (or Annual Fiscal Report and/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 _____

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

FINANCE COMMITTEE

August 24, 2023

Item J.5. **University of Louisiana System’s** request for approval of Fiscal Year 2023-24 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.

EXECUTIVE SUMMARY

The 2023-24 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 2023-24 Operating Budgets, including organizational charts, undergraduate/graduate mandatory attendance fees, scholarships, and System Shared Costs.*