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Report Highlights

LSU Health Sciences Center in Shreveport

Louisiana State University System

Audit Control # 80230068
Financial Audit Services • March 2024

Why We Conducted This Audit

We performed certain procedures at the Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) as a part of the Louisiana State University System audit, the Single Audit of the State of Louisiana, and to evaluate LSUHSC-S's accountability over public funds for the period July 1, 2022, through June 30, 2023.

What We Found

- For the fourth consecutive year, LSUHSC-S did not adequately monitor the billing and collection services performed by a third-party servicer and the related subservice organization.
- For the fourth consecutive year, LSUHSC-S did not maintain adequate controls over payroll processing of supplemental compensation. Inadequate documentation of authorized supplemental compensation increases the risk of inaccurate payments to employees.
- For the fifth consecutive year, LSUHSC-S did not ensure internal control over documentation of personnel services were operating effectively, and did not ensure compliance with federal guidance regarding cost transfers applicable to the Research and Development Cluster.
- For the fifth consecutive year, LSUHSC-S did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements.
- We determined that management has resolved the prior-year finding related to Weakness in Controls Over Cash Management Requirements.

View the full report, including management's responses, at www.la.gov.