



Report Highlights

Louisiana State University - Shreveport Louisiana State University System

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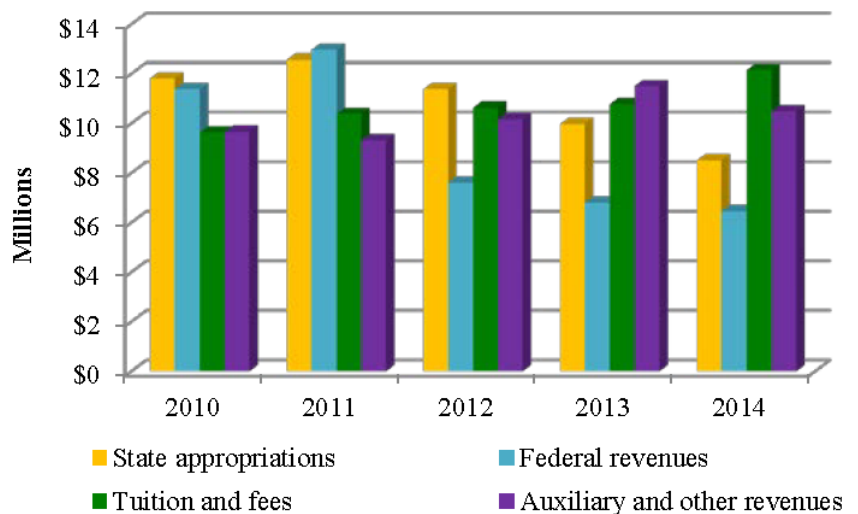
Why We Conducted This Audit

We performed procedures at Louisiana State University - Shreveport as a part of the Louisiana State University System audit, the Single Audit of the State of Louisiana, and the process for re-accreditation required by the Southern Association of Colleges and Schools and to evaluate the University's accountability over public funds for the period July 1, 2013 through June 30, 2014.

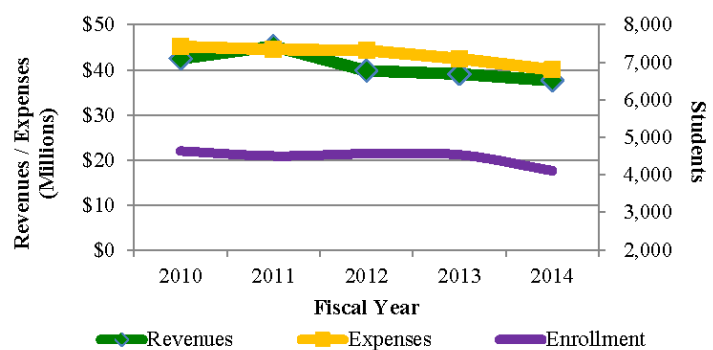
What We Found

- Financial information relating to capital assets and education and general expenses was materially correct, as adjusted.
- Internal control related to those accounts provides reasonable accountability over public funds for the period examined.
- Based on a five-year analysis, total expenses and revenues have gradually decreased. Since 2010, federal revenues decreased by 43% due to discontinued federal stimulus funds and state appropriations decreased by 28%; however, tuition and fees have increased by 26%. As external revenues decrease, the University's operations become more dependent on tuition and fees and auxiliary and other revenues collected by the University, which are directly related to enrollment.

Five-Year Revenue Trend



Fall Enrollment Trend Analysis



Source: Fiscal year 2010–2014 Louisiana State University-Shreveport Annual Fiscal Reports, Board of Regents Website data/Publication