

**SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM**

**AGREED-UPON PROCEDURES ENGAGEMENT
FOR THE YEAR ENDED JUNE 30, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/19/09

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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

Dr. Ralph Slaughter, President
Southern University System
Baton Rouge, Louisiana

At your request, we have performed the agreed-upon procedures, as enumerated below, which were agreed to by management of the **Southern University - Baton Rouge Campus (the University)**, to the accounting records of the Intercollegiate Athletics Program as of the year ended June 30, 2007, solely to assist the **University** in complying with NCAA Bylaw 6.2.3.1. **The University** is responsible for the accounting records of the Intercollegiate Athletics Program. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings were as follows:

MINIMUM AGREED - UPON GENERAL PROCEDURES

1. We obtained written representation from management as to the fair presentation of the Statement of Revenues and Expenditures of the Intercollegiate Athletics Program, completeness of required schedules and related financial information, adequacy of controls, compliance with NCAA rules and legislations, and other information as we considered necessary. We also verified the mathematical accuracy of amounts and agreed the Schedule of Revenues and Expenditures for the year ended June 30, 2007 to the **University's** general ledger. No exceptions were noted.
2. We obtained an understanding of the **University's** control environment and accounting systems for the Intercollegiate Athletics Program and performed test of the specific elements. We noted no exceptions based on the procedures performed.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED - UPON GENERAL PROCEDURES, CONTINUED

3. We compared each operating revenue and expenditure category for June 30, 2006 and June 30, 2007, identifying variances of 20% or greater between individual revenue and expenditure categories that are 5% or more of the total. Based on procedures performed, we obtained explanations for all variances that exceed 20% or greater of revenues and expenditures between current and prior years, noting no exceptions.

4. We compared the budgeted revenues and expenditures to actual revenues and expenditures for each operating revenue and expenditure category for the year June 30, 2007, to identify any variances of 20% or greater between budgeted revenues and expenditures to actual revenues and expenditures. Based on procedures performed, we obtained explanations for all variances between budget and actual that exceeded 20% or greater for the year ended June 30, 2007, noting no exceptions.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES

1. We verified amounts reported as ticket sales by reviewing appropriate documentation (i.e. sales reports, receipts etc.). We noted the following exceptions:
 - The University's management did not reconcile the Bayou Classic ticket sales revenue recorded in the general ledger with the Bayou Classic ticket sales revenue per the game settlement report. The amount per general ledger totaled \$633,619. The amount per settlement statement totaled \$660,276.

We recommend that the ticket sales revenue per the general ledger be reconciled to the ticket sales revenue per the Bayou Classic game settlement report with any variances explained.

2. We agreed the largest game guarantee settlements for football and men's & women's basketball to the University's contractual agreement with other Universities and vouched the related receipts. We noted no exceptions based on the procedures performed.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES, CONTINUED

3. Per discussion with the **University's** management, they did not allocate any indirect institutional support for the year ended June 30, 2007.
4. We agreed the institutional support recorded by the institution during the year by recalculating the amount recorded as student athletic fees revenues that is transferred to the **University's** Intercollegiate Athletics Program, noting no exceptions. We also verified amounts transferred from the **University's** general ledger fund to support athletic activities, noting no exceptions.
5. We agreed the revenues from NCAA / Conference tournaments recorded by the **University** during the year by vouching supporting documentation received from the NCAA/Conference to amounts recorded in the general ledger. We noted no exceptions based on the procedures performed.
6. We agreed the revenues from royalties, advertisement, or sponsorships during the year by vouching supporting documentation from third parties to amounts recorded in the general ledger. We noted no exceptions based on the procedures performed.
7. Per discussion with the **University's** management there were no sport camps or clinics conducted during the year ended June 30, 2007.
8. We selected one operating revenue receipt from each category not previously mentioned above and agreed amounts to supporting documentation (i.e. contracts, sales reports, cash receipts) and agreed amounts to the general ledger. Based on procedures performed, we noted that the intercollegiate activities-other revenue account contained transactions that should have been charged to an individual sport and account.

We recommend that management follow prescribed procedures and ensure that transactions are properly classified in the general ledger.

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS

(CONTINUED)

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES

1. We vouched a random sample of student-athletes from the listing of the **University's** student aid recipients. We vouched the recipients award letters to the detail of the student accounts. We noted no exceptions based on the procedures performed.
2. We agreed contractual agreements pertaining to guarantee expenditures recorded by **the University** during the reporting period to related amounts recorded in the general ledger. We noted no exceptions based on the procedures performed.
3. We compared current payroll amounts to the prior year's amounts and reconciled all variances greater than a pre-determined amount. We also reviewed supporting personnel action forms, W-2's, and contracts for coaches and support staff, noting appropriate approval for the related wages and fringe benefits increases and/or decreases. We noted no exceptions as a result of these procedures.
4. Per discussion with management and per payroll procedures performed above, **the University** did not have any severance payments to the athletic department employees during the year ended June 30, 2007.
5. We obtained and documented an understanding of **the University's** recruiting expenditure policies. **The University's** policies were compared and agreed to existing institutional and NCAA related policies without exception.
6. We obtained and documented an understanding of **the University's** team travel policies. **The University's** policies were compared and agreed to existing institutional and NCAA related policies without exception.
7. We obtained and documented an understanding of the institution's methodology for allocating indirect facilities support. Per discussion with management, **the University** did not allocate indirect facilities support during the year tested.
8. Compare and agree indirect facilities and administrative support reported by **the University** in the statement to the corresponding revenue category (indirect facilities and administrative support) reported by the institution in the statement. Recalculate totals. Per discussion with management, **the University** did not allocate indirect facilities support during the year tested.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

MINIMUM AGREED-UPON PROCEDURES FOR EXPENDITURES, CONTINUED

9. We vouched a random sample of operating expenditure transactions and reviewed the related purchasing documents, invoices and cancelled checks. We noted that transactions were properly classified by account but charged to intercollegiate athletics instead of the applicable sport.

MINIMUM AGREE - UPON PROCEDURES FOR NOTES AND DISCLOSURES

1. Per review of the general ledger and discussion with the University's management the athletic department received a contribution from the Southern University System Foundation in the amount of \$450,000, that exceeded 10% of total contributions for the year ended June 30, 2007.
2. We obtained and gained an understanding of the policies and procedures for acquiring, depreciating, and disposing of intercollegiate athletics- related assets.
3. We agreed the capital asset schedule to the University's general ledger. During the year tested no capitalized additions were greater than 10% of total capital additions for the year ended June 30, 2007.

**MINIMUM AGREED - UPON PROCEDURES
FOR AFFILIATED AN OUTSIDE ORGANIZATIONS**

1. The University's management provided a listing of all known affiliated and outside organizations that were created for or on behalf of the athletic department for year ended June 30, 2007.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

**MINIMUM AGREED - UPON PROCEDURES
FOR AFFILIATED AN OUTSIDE ORGANIZATIONS (CONTINUED)**

2. We requested from management, a summary of revenue and expenditures for or on behalf of the intercollegiate athletics programs affiliated and outside organizations. Based on procedures performed, we noted that management did not have a summary of revenues and expenditures for all of the affiliated and outside organizations.

We recommend that **the University's** management obtain from affiliated and outside organizations a detail summary of all revenues and expenditures.

3. We noted that **the University's** management did not have procedures in place to gather information on the nature and extent of affiliated and outside organizational activity for or on behalf of **the University's** intercollegiate athletics programs.

We recommend that **the University's** management implement written policies and procedures to obtain information on the nature and extent of activities of affiliated and outside organizations.

4. **The University's** management was not able to provide an independent audit report for all known affiliated and outside organizations if any were done for the year ended June 30, 2007.

We recommend that **the University's** management inquire of all outside organizations if an independent audit was done and if so obtain a copy of the independent audit report.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
TO THE ACCOUNTING RECORDS**

(CONTINUED)

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the President, his designees and authorized representatives of the National Collegiate Athletics Association and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

January 15, 2009

SOUTHERN UNIVERSITY
INTERCOLLEGIATE ATHLETICS PROGRAMS
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007

	Football	Bayou Classic Activity	Sub-total Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Revenues:								
Ticket sales	\$ 912,861	\$ 633,619	\$ 1,546,480	\$ 18,409	\$ 35,200	\$ 13,135	\$ -	\$ 1,578,024
Guarantees	120,000	-	120,000	176,500	-	-	-	331,700
Athletic fees	-	-	-	-	-	-	2,226,181	2,226,181
NCAA Rev. Dist	-	-	-	-	-	-	469,871	469,871
SWAC revenue distribution	-	-	-	-	-	-	128,019	128,019
Parking fees	141,770	-	141,770	-	-	-	-	141,770
Licensing royalties	-	-	-	-	-	-	47,098	47,098
Handling fees	27,415	-	27,415	-	-	-	-	27,415
Direct institutional support	-	-	-	-	-	-	820,502	820,502
Other revenue	-	450,000	450,000	-	-	-	94,341	544,341
	<u>\$ 1,202,046</u>	<u>\$ 1,083,619</u>	<u>\$ 2,285,665</u>	<u>\$ 18,409</u>	<u>\$ 35,200</u>	<u>\$ 13,135</u>	<u>\$ 3,786,012</u>	<u>\$ 6,314,921</u>
Total operating revenues								
	\$ 1,202,046	\$ 1,083,619	\$ 2,285,665	\$ 18,409	\$ 35,200	\$ 13,135	\$ 3,786,012	\$ 6,314,921
Operating Expenditures:								
Salaries and wages	\$ 517,078	-	\$ 517,078	\$ 280,000	\$ 150,800	\$ 477,832	\$ 1,272,450	\$ 2,698,160
Related benefits	130,852	-	130,852	63,352	30,754	126,825	270,640	622,423
Professional services	1,110	6,000	7,110	-	-	-	139,233	146,343
Membership dues	-	-	-	-	-	-	21,010	21,010
Recruiting	29,757	-	29,757	27,026	12,882	18,055	1,516	89,236
Medical expenses and insurance	-	-	-	-	-	-	176,380	176,380
Operating services	-	-	-	-	-	-	22,302	22,302
Travel	24,986	35,926	60,912	761	869	1,445	7,925	71,912
Team travel	166,922	32,544	199,466	81,646	70,224	266,313	68,543	686,192
Supplies	59,891	-	59,891	12,016	11,471	23,476	169,211	276,065
Facilities, maintenance, and rental	386	-	386	-	-	-	28,957	29,343
Guarantees	59,907	-	59,907	-	-	-	-	59,907
Scholarships	449,238	-	449,238	111,482	104,529	598,360	10,386	1,273,995
Other charges	-	-	-	-	-	-	102,294	102,294
Acquisitions	-	-	-	-	-	-	5,954	5,954
Major repairs	-	-	-	-	-	-	27,114	27,114
Bad debt expense	-	-	-	-	-	-	3,010	3,010
Prior Fed Adj	-	-	-	-	-	-	2,282	2,282
	<u>1,440,127</u>	<u>74,470</u>	<u>1,514,597</u>	<u>576,283</u>	<u>381,529</u>	<u>1,512,306</u>	<u>2,329,207</u>	<u>6,313,922</u>
Total operating expenditures								
	\$ 1,440,127	\$ 74,470	\$ 1,514,597	\$ 576,283	\$ 381,529	\$ 1,512,306	\$ 2,329,207	\$ 6,313,922
Excess revenues over (expenditures)								
	<u>\$ (238,081)</u>	<u>\$ 1,009,149</u>	<u>\$ 771,068</u>	<u>\$ (557,874)</u>	<u>\$ (346,329)</u>	<u>\$ (1,499,171)</u>	<u>\$ 1,456,805</u>	<u>\$ 999</u>

The accompanying notes are an integral part of this schedule.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007**

NOTE 1 - ORGANIZATION:

Southern University (the University) is a publicly supported institution of higher education. **The University** is a political subdivision of the State of Louisiana, within the Executive Branch of government, under the management and supervision of the Southern University Board of Supervisors. However, the annual budget of **the University** and proposed changes to the degree programs, departments of instruction, et cetera, require the approval of the Board of Regents. The Board of Supervisors is comprised of 17 members appointed for a six year term by the Governor with the consent of the Senate, and one student member appointed for a one year term by a council composed of the student body presidents of the **Southern University System**. As a State agency, operations of **the University's** instructional programs are funded through annual lapsing appropriations made by the Louisiana Legislature.

The Southern University-Baton Rouge Campus operates the following intercollegiate athletics programs:

- o Football;
- o Basketball (men and women);
- o Baseball;
- o Tennis (men and women);
- o Golf (men and women);
- o Track (men and women);
- o Volleyball;
- o Softball (Women); and
- o Bowling (Women)

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007**

(CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Reporting

The accompanying Schedule of Revenues and Expenditures for the Intercollegiate Athletics Program has been prepared in the format set forth in the NCAA Audit Guide. The purpose of the schedule is to present a summary of those activities of the **Southern University-Baton Rouge Campus (the University)** Intercollegiate Athletics Program for the year ended June 30, 2007.

Because the schedule presents only selected financial activities of the University, it is not intended to and does not present either the financial position, changes in fund balances or the current fund's revenues, expenditures and other changes of the University.

All activities of the Intercollegiate Athletics Program are reported among the University's unrestricted current funds. The unrestricted current funds of the University were audited by the State of Louisiana Legislative Auditor.

The accounting principles followed by the University in preparing the Schedule of Revenues and Expenditures are as follows:

o Fund Accounting

The accounts of the **University** are maintained in accordance with the principles of fund accounting under which resources for various purposes are classified into funds according to specified activities or objectives. Financial transactions of funds having similar characteristics are combined and reported by fund group. As indicated above, the activities of the Intercollegiate Athletics Program are reported in the unrestricted current funds.

SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007

(CONTINUED)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

o Basis of Accounting

The Schedule of Revenues and Expenditures for the Intercollegiate Athletics Program has been prepared on the accrual basis of accounting, except that (1) depreciation is not recognized, (2) annual and sick leave are recognized when paid, (3) summer school tuition and fees and faculty salaries and related benefits are not pro-rated, but are deferred to the succeeding year, and (4) inventory of the general fund are recorded as expenditures at the time of purchase.

The preparation of the Schedule of Revenues and Expenditures in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Additionally, the excess of revenues over expenditures that a specific intercollegiate athletic program generates is utilized to offset a deficit experienced by another program and are recorded as transfers.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as expenditures.

NOTE 3 - STUDENT ATHLETIC FEES:

An athletic fee of \$115 per semester is assessed to full-time undergraduate, graduate and law students who are enrolled on campus and for part-time undergraduate students who are also enrolled on campus. For purposes of the Schedule of Revenues and Expenditures, the student athletic fees have been allocated to other sports and non-program specific activities.

**SOUTHERN UNIVERSITY-BATON ROUGE CAMPUS
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES ENGAGEMENT
NOTES TO THE SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007**

(CONTINUED)

NOTE 4 - CAPITAL OUTLAYS:

Capital outlays are recorded as expenditures in the current fund and as an addition to fund balance in the Net Investment in the Plant Fund.

NOTE 5 - NCAA REVENUE DISTRIBUTION:

The Intercollegiate Athletics Program received revenues during the year from the NCAA for certain intercollegiate athletic activities. The amount received was calculated by the NCAA in accordance with a distribution formula which is utilized to determine the amount to be remitted to all participating institutions.

NOTE 6 - OUTSIDE ORGANIZATIONS:

Southern University-Baton Rouge Campus Intercollegiate Athletics Program is the recipient of contributions to or on behalf of the program established by the Southern University Quarterback Club, the Six Man Club, and the Southern University System Foundation. The financial activities of the affiliated organizations were not available as of this report issuance date.

NOTE 7 - SCHOLARSHIP EXPENDITURE:

The total scholarship expenditure per the Schedule of Revenues and Expenditures represents all athletic scholarships disbursed during the Fall 2006, Spring and Summer 2007 semesters.



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**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES -
INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE INTERCOLLEGIATE ATHLETICS PROGRAM**

Dr. Ralph Slaughter, President
Southern University System
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of Southern University - Baton Rouge Campus (the University), solely to assist the users in evaluating whether the University maintained an effective internal control over financial reporting for the Intercollegiate Athletics Program as of June 30, 2007. The management of the University is responsible for the University's Intercollegiate Athletics Program's internal control over financial reporting. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- A. We reviewed the athletic department's organization and the use of internal auditors in the department to ensure adherence to established policies and procedures. We noted no exceptions as a result of this procedure.
- B. We reviewed the flow of information through the accounting system for selected revenue, cash receipt and cash disbursement transactions. We noted both revenue and expenditure transactions were not being properly classified either by account or by sport.

**INDEPENDENT ACCOUNTANTS' REPORT ON
APPLYING AGREED-UPON PROCEDURES -
INTERNAL CONTROL OVER FINANCIAL REPORTING
FOR THE INTERCOLLEGIATE ATHLETICS PROGRAM**

(CONTINUED)

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of internal control over financial reporting. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the President, his designees and authorized representatives of the NCAA and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

January 15, 2009



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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES -
COMPLIANCE WITH STATE LAWS AND REGULATIONS**

Dr. Ralph Slaughter, President
Southern University System
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of **Southern University - Baton Rouge Campus (the University)**, solely to assist the users in evaluating the effectiveness of **the University's Intercollegiate Athletics Program's** internal control over compliance with state laws and regulations as of June 30, 2007. The management of **the University** is responsible for **the University's Intercollegiate Athletics Program's** internal control over compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings were as follows:

- A. We reviewed and tested representations made by management in the Louisiana Systems Survey and Compliance Questionnaire which related to the operations of the Intercollegiate Athletic Program. We noted no exceptions as a result of this procedure.
- B. We reviewed the Athletic Department's compliance with state travel regulations and competitive bid requirements by randomly testing expenditure transactions. We noted no exceptions as a result of this procedure.

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES -
COMPLIANCE WITH STATE LAWS AND REGULATIONS**

(CONTINUED)

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the effectiveness of internal control over compliance with state laws and regulations. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the President, his designees and authorized representatives of the NCAA and the Legislative Auditor for the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor for the State of Louisiana as a public document.

Bruno & Tervalon LLP
BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

January 15, 2009

**SOUTHERN UNIVERSITY - BATON ROUGE
INTERCOLLEGIATE ATHLETICS PROGRAM
AGREED-UPON PROCEDURES**

EXIT CONFERENCE

An exit conference was held to discuss the report. Those in attendance were as follows:

SOUTHERN UNIVERSITY - BATON ROUGE CAMPUS

Mr. Flandus McClinton	--	Vice Chancellor for Finance and Administration
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BRUNO & TERVALON, LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Michael B. Bruno, CPA	--	Managing Partner
Mr. Sean M. Bruno, CPA	--	Manager