

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



PROCEDURAL REPORT  
ISSUED SEPTEMBER 25, 2013

**LOUISIANA LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

September 3, 2013

**BOARD OF SUPERVISORS FOR THE  
UNIVERSITY OF LOUISIANA SYSTEM  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Board of Supervisors for the University of Louisiana System (Board) for the period from July 1, 2011, through June 30, 2013.

- Our auditors obtained and documented an understanding of the Board's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the Board.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the Board's annual fiscal reports and/or system-generated reports and obtained explanations from the Board's management for any significant variances.
- Based on the documentation of the Board's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to revenues and payroll expenses.

The Annual Fiscal Report of the Board was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Board's accounts are an integral part of the University of Louisiana System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the procedures we performed, we found no issues significant enough to report.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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