



Report Highlights

Grambling State University

University of Louisiana System

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Why We Conducted This Audit

We conducted certain procedures at Grambling State University (university) to evaluate its accountability over public funds and as a part of our audit of the University of Louisiana System and Single Audit of the State of Louisiana for the period July 1, 2012, through June 30, 2013.

What We Found

We considered the university's controls, compliance with laws, and financial reporting for certain financial accounts. We determined that financial information relating to these accounts was fairly presented and that related controls provide reasonable accountability over public funds.

Noncompliance with federal regulations - The university did not return \$14,992 of federal Title IV funds to the United States Department of Education within the timeframes required by federal regulations for eight of 43 students tested. This noncompliance could result in federal sanctions.

Based on a four-year analysis, enrollment and number of completers have gradually increased while the university has become more dependent on tuition and fees and other revenues to offset decreases in state appropriations and federal revenues.

