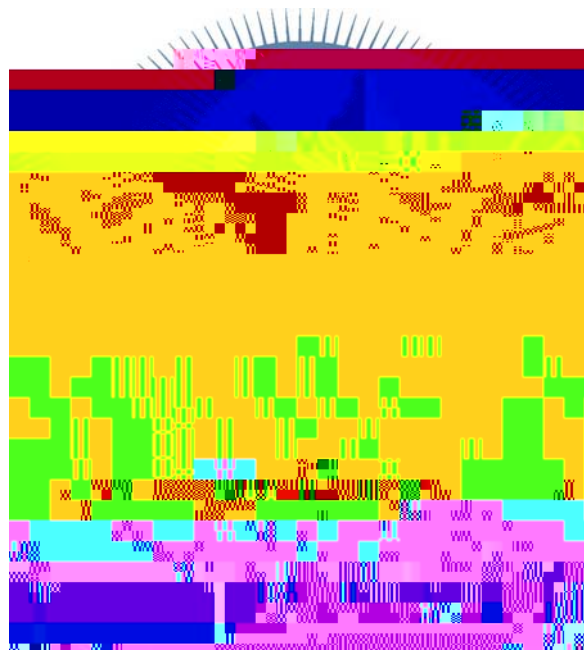


SOUTHEASTERN LOUISIANA UNIVERSITY  
UNIVERSITY OF LOUISIANA SYSTEM  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED FEBRUARY 3, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDIT ADVISORY COUNCIL**  
REPRESENTATIVE NOBLE E. ELLINGTON, CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX  
SENATOR WILLIE L. MOUNT  
SENATOR EDWIN R. MURRAY  
SENATOR BEN W. NEVERS, SR.  
SENATOR JOHN R. SMITH  
REPRESENTATIVE NEIL C. ABRAMSON  
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY  
REPRESENTATIVE ANTHONY V. LIGI, JR.  
REPRESENTATIVE CEDRIC RICHMOND

**TEMPORARY LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA

**DIRECTOR OF FINANCIAL AUDIT**  
PAUL E. PENDAS, CPA

r te prEireNpoa publicNumirepnL  
w( 5.9( A5948Nf61a742( beeN) -179m) de  
of the 6paU



LOUISIANA LEGISLATIVE AUDITOR

This letter is intended for the information and use of the university and its management, others within the university, the University of Louisiana System, and the Louisiana Legislature 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 letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,

A black rectangular redaction box covers the signature of Daryl G. Purpera.

Daryl G. Purpera, CPA  
Temporary Legislative Auditor

LMF:JR:EFS:PEP:sr  
SLU09