

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Lafourche Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Thibodaux, Louisiana

May 5, 1999



Financial and Compliance Audit Division

***Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor***

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**LOUISIANA TECHNICAL COLLEGE,
LAFOURCHE CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Thibodaux, Louisiana**

**Management Letter
Dated April 8, 1999**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

May 5, 1999



OFFICE OF
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April 8, 1999

**LOUISIANA TECHNICAL COLLEGE,
LAFORCHE CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Thibodaux, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1999, we conducted certain procedures at the Louisiana Technical College, Lafourche Campus. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ending June 30, 1999, and June 30, 1998; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1999, and June 30, 1998; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of the Louisiana Technical College, Lafourche Campus are not audited or reviewed by us, and, accordingly, we offer no form of assurance on those reports. The technical college's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with selected management personnel and selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

We found no matters that require disclosure in this report.

This report is intended for the information and use of the technical college and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

JJS:JR:RCL:dl

[LTC-LAFC]