

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

**Regional Management Center 8, Monroe  
Louisiana Technical College System  
Department of Education  
Board of Elementary and  
Secondary Education  
State of Louisiana  
Monroe, Louisiana**

May 21, 1997



***Financial and Compliance Audit Division***

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

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**REGIONAL MANAGEMENT CENTER 8, MONROE  
LOUISIANA TECHNICAL COLLEGE SYSTEM  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Monroe, Louisiana**

**Management Letter  
Dated April 3, 1997**

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 and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

**May 21, 1997**



OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

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April 3, 1997

**REGIONAL MANAGEMENT CENTER 8, MONROE  
LOUISIANA TECHNICAL COLLEGE SYSTEM  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Monroe, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1997, we conducted certain procedures at Regional Management Center 8, Monroe. Our procedures included (1) a review of the region's internal control structure; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities.

The June 30, 1997, Annual Fiscal Report of Regional Management Center 8, Monroe was not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on that report upon its issuance. The center's accounts, under the Department of Education, 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 the center personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our report dated August 2, 1995, we reported findings relating to payroll controls, eligibility, controls over federal expenditures, and federal pell grant program student certifications. These findings have been resolved by management or are addressed in the audits of the individual campuses in the region.

Act 17 of 1996 funded vocational-technical education on the individual campus level rather than on the regional basis and provided a limited appropriation for each regional management center. The regional management centers received the limited appropriation to fund the phase out of the regional concept. Regional management centers will not be funded for fiscal years after 1997.

**LEGISLATIVE AUDITOR**

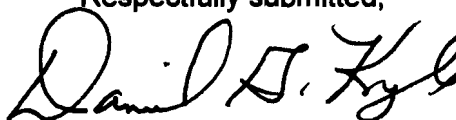
**REGIONAL MANAGEMENT CENTER 8, MONROE  
LOUISIANA TECHNICAL COLLEGE SYSTEM  
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Management Letter, Dated April 3, 1997

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By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is written in a cursive style with a large initial "D".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

CAC:MAN:dl

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