

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,  
Sullivan Campus  
Department of Education  
Board of Elementary and  
Secondary Education  
State of Louisiana  
Bogalusa, Louisiana

June 18, 1997

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***Financial and Compliance Audit Division***

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

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**LOUISIANA TECHNICAL COLLEGE,  
SULLIVAN CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
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STATE OF LOUISIANA  
Bogalusa, Louisiana**

**Management Letter  
Dated April 4, 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 office of the Legislative Auditor and at the office of the parish clerk of court.

June 18, 1997



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

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April 4, 1997

**LOUISIANA TECHNICAL COLLEGE,  
SULLIVAN CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Bogalusa, 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 the Louisiana Technical College, Sullivan 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, 1997, and June 30, 1996; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1997, and June 30, 1996; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Reports of the Louisiana Technical College, Sullivan Campus are not within the scope of our procedures, and, accordingly, we do not express an opinion or any other 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 management personnel and selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. Based upon the application of the procedures referred to previously, there were no significant findings required to be included in this report.

In our prior audit of Regional Management Center 2 for the year ended June 30, 1994, we reported a finding at Louisiana Technical College, Sullivan Campus relating to competitive bids that has been resolved by management.

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,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

EB:LWM:dl  
[LTC-SUL]