

STATE OF LOUISIANA LEGISLATIVE AUDITOR

State Council on Vocational Education
State of Louisiana
Baton Rouge, Louisiana

May 21, 1997

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Financial and Compliance Audit Division

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



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May 2, 1997

**STATE COUNCIL ON VOCATIONAL EDUCATION
STATE OF LOUISIANA**

Baton Rouge, 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 State Council on Vocational Education. Our procedures included (1) a review of the council's internal control structure; (2) tests of financial transactions for the years ending June 30, 1997, and June 30, 1996; and (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.

The Annual Fiscal Reports of the State Council on Vocational Education are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The council'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 council 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 to be included in this report.

The State Council on Vocational Education receives its entire funding from the United States Department of Education through Vocational Education - State Councils (CFDA #4 550). This federal grant will not be funded for fiscal years after 1997; therefore, the council will discontinue operations on June 30, 1997.

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

Respectfully submitted,

Daniel G. Kyles, CPA, CFE
Legislative Auditor

MCF:RWB:d

STATE COUNCIL ON VOCATIONAL EDUCATION
STATE OF LOUISIANA
Baton Rouge, Louisiana

Management Letter
Dated May 3, 1987

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.

May 21, 1987

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