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**COUNCIL FOR THE DEVELOPMENT  
OF FRENCH IN LOUISIANA  
STATE OF LOUISIANA  
Lafayette, Louisiana**

**Management Letter  
Dated May 28, 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 Lafayette Parish Clerk of Court.

June 25, 1997



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

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May 28, 1997

**COUNCIL FOR THE DEVELOPMENT  
OF FRENCH IN LOUISIANA  
STATE OF LOUISIANA  
Lafayette, 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 Council for the Development of French in Louisiana. 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 Council for the Development of French in Louisiana 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, we noted that, as a material weakness, the size of the council's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

We found no other matters that required disclosure in this report.

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 that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

AOE:BJJ:dl

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