

STATE OF LOUISIANA LEGISLATIVE AUDITOR

University of Louisiana
Board of Trustees
State of Louisiana
Baton Rouge, Louisiana

April 30, 1997

**OFFICIAL
FILE COPY**
DO NOT REMOVE
FROM THIS FILE
DATE: 05/01/97
BY: [illegible]



Financial and Compliance Audit Division

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

LEGISLATIVE AUDIT ADVISORY COUNCIL

MEMBERS

Representative Francis C. Thompson, Chairman
Senator Ronald C. Bean, Vice Chairman

Senator Robert J. Barkers
Senator William E. Fields
Senator Thomas A. Greene
Senator Craig P. Romano
Representative F. Charles McMath, Jr.
Representative Edwin R. Massey
Representative Warren J. Triche, Jr.
Representative David Miller

LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT

Albert J. Robinson, Jr., CPA

**UNIVERSITY OF LOUISIANA
BOARD OF TRUSTEES**
Baton Rouge, Louisiana

Management Letter
Dated February 13, 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.

April 30, 1997



DANIEL G. KYLE, CPA, CFC
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BAYOU BOULEVARD, LOUISIANA 70804-9397

1997 MODEL STATEMENT 1
POST OFFICE BOX 9397
TELEPHONE: (504) 384-6397
FACSIMILE: (504) 384-6397

February 13, 1997

**UNIVERSITY OF LOUISIANA
BOARD OF TRUSTEES
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 University of Louisiana Board of Trustees. Our procedures included (1) a review of the board'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 University of Louisiana Board of Trustees are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The board'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 board 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.

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, CFC
Legislative Auditor

LD885J:rd