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March 28, 1997

LOUISIANA TECHNICAL COLLEGE,
LAFOURCHE CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Thibodaux, 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, Lafourche Campus. Our procedures included (1) a review of the technical college's internal control structure; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with prior report recommendations.

The Annual Fiscal Report of the Louisiana Technical College, Lafourche Campus was not within the scope of our work, and, accordingly, we offer no form of assurance on that report upon its issuance. 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. After analyzing the data, we developed recommendations for improvements. We then discussed our findings and recommendations with appropriate management personnel before submitting this written report.

In our prior audit of the Louisiana Technical College, Lafourche Campus for the year ended June 30, 1996, we reported a finding relating to deposits in the State Treasury. This finding has been resolved by management.

Based upon the application of the procedures referred to previously, all significant findings are included in this report for management's consideration.

Movable Property Regulations and Controls

The Louisiana Technical College, Lafourche Campus has not updated movable property records timely, as required by Louisiana Law. Louisiana Revised Statutes 20:323-325 require that all acquisitions of qualified property be logged with a uniform State of

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LAPOURCHE CAMPUS
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STATE OF LOUISIANA**
Bossier Parish, Louisiana

Management Letter
Dated March 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.

May 14, 1997

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Lafourche Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Thibodaux, Louisiana

May 14, 1997



Financial and Compliance Audit Division

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

LEGISLATIVE AUDITOR

LOUISIANA TECHNICAL COLLEGE,
LAFOURCHE CAMPUS
DEPARTMENT OF EDUCATION
DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Management Letter, Dated March 26, 1987
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Louisiana identification tag and all pertinent inventory information be forwarded to the Louisiana Property Assistance Agency (LPA) within 45 days after receipt of the item. Our review of 10 items of movable property revealed that 5 items (50 percent) were not submitted to LPA within 45 days of receipt of the property although the items were physically tagged in a timely matter. The number of days between receipt and submission to LPA ranged from 91 to 123 days. Delay in submitting required information to LPA exposes the technical college to possible loss or misuse of its movable property.

The Louisiana Technical College, Lafourche Campus should ensure that all movable property information is submitted to LPA within 45 days of receipt of property. In a letter dated March 13, 1987, Mr. Kenneth Callahan, Director, concurred with the finding and stated that management will establish and implement procedures that will ensure compliance with Louisiana movable property regulations.

The recommendation in this report represents, in our judgment, one most likely to bring about beneficial improvements to the operations of the Louisiana Technical College, Lafourche Campus. The varying nature of the recommendation, its implementation costs, and the potential impact on the operations of the technical college should be considered in reaching decisions on courses of action.

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,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

JES:JR:dl

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