

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

April 23, 1997

STATE OF LOUISIANA  
LEGISLATIVE AUDITOR  
OFFICE OF THE LEGISLATIVE AUDITOR  
1000 PINE ST.  
MONROE, LA 70132



*Financial and Compliance Audit Division*

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

**LOUISIANA TECHNICAL COLLEGE,  
MANSFIELD CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY  
AND SECONDARY EDUCATION  
STATE OF LOUISIANA  
Mansfield, Louisiana**

Management Letter  
Dated March 30, 1967

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 and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

April 23, 1967



DANIEL G. KYE, PRES. CPA, CFE  
LEGISLATIVE AUDITOR

OFFICE OF  
LEGISLATIVE AUDITOR  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-0097

INDEPENDENT REPORT  
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March 10, 1997

LOUISIANA TECHNICAL COLLEGE,  
MANFIELD CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Manfield, 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 Louisiana Technical College, Manfield Campus, Department of Education. Our procedures included (1) a review of the technical college's internal control structure; (2) tests of financial transactions for the years ended 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 ended June 30, 1997, and June 30, 1996.

The June 30, 1997, and June 30, 1996, Annual Fiscal Reports of Louisiana Technical College, Manfield Campus were not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on these 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 selected management 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.

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

Respectfully submitted,

Daniel G. Kye, CPA, CFE  
Legislative Auditor

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**LEGISLATIVE AUDITOR**

**Daniel S. Kyle, Ph.D., CPA, CFE**

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