

LOUISIANA TECHNICAL COLLEGE,
NEW ORLEANS CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY
AND SECONDARY EDUCATION
STATE OF LOUISIANA
New Orleans, Louisiana

Management Letter
Dated February 13, 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 and New Orleans offices of the Legislative Auditor.

April 9, 1987

LEGISLATIVE AUDIT ADVISORY COUNCIL

MEMBERS

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

Senator Robert J. Barham
Senator Wilson E. Fields
Senator Thomas A. Greene
Senator Craig F. Kosares
Representative F. Charles McMains, Jr.
Representative Edwin R. Murray
Representative Warren J. Totah, Jr.
Representative David Vitter

LEGISLATIVE AUDITOR

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

DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT

Albert J. Robinson, Jr., CPA



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-1007

1500 HERITAGE FIELD STREET
POST OFFICE BOX 10071
TELEPHONE: (504) 384-1500
FACSIMILE: (504) 384-1570

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

February 19, 1997

LOUISIANA TECHNICAL COLLEGE,
NEW ORLEANS CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
New Orleans, 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, New Orleans 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 year report recommendations.

The June 30, 1997, Annual Fiscal Report of the Louisiana Technical College, New Orleans 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.

In our prior audit of the Louisiana Technical College, New Orleans Campus for the year ended June 30, 1996, we reported a finding relating to movable property records. This finding has been resolved by management. We found no matters that required disclosure in this report.

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

JGD:R:dl
2/19/97

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

April 9, 1997



Financial and Compliance Audit Division

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