

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,  
Teche Area Campus  
Department of Education  
Board of Elementary and  
Secondary Education  
State of Louisiana  
New Iberia, Louisiana

June 10, 1997



*Financial and Compliance Audit Division*

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

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LOUISIANA TECHNICAL COLLEGE,  
TECHE AREA CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
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STATE OF LOUISIANA  
New Orleans, Louisiana

Management Letter  
Dated May 8, 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 office of the Legislative Auditor and at the parish clerk of court.

June 10, 1967



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DANIEL G. KYLS, CPA, CFE  
 LEGISLATIVE AUDITOR

May 9, 1997

**LOUISIANA TECHNICAL COLLEGE,  
 TECHE AREA CAMPUS  
 DEPARTMENT OF EDUCATION  
 BOARD OF ELEMENTARY AND  
 SECONDARY EDUCATION  
 STATE OF LOUISIANA  
 New Iberia, 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, Teche Area Campus. Our procedures included (1) a review of the technical college'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 Louisiana Technical College, Teche Area Campus are not within the scope of our work, and, accordingly, we offer no form of assurance on those 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 management personnel and selected technical college 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. Kyla, CPA, CFE  
 Legislative Auditor

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(P. 1) (10)