



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
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March 17, 1997

**LOUISIANA TECHNICAL COLLEGE,
RUSTON CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Ruston, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1997, we conducted certain procedures at Louisiana Technical College, Ruston 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, Ruston 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. Kyle, CPA, CFE
Legislative Auditor

FE 000008

03/17/97

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Ruston, Louisiana**

**Management Letter
Dated March 17, 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 and Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

April 23, 1997

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STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
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Department of Education
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State of Louisiana
Ruston, Louisiana

April 23, 1987

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Financial and Compliance Audit Division

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