

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

June 17, 1990



Financial and Compliance Audit Division

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

**LOUISIANA TECHNICAL COLLEGE,
ACADIAN CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Crowley, Louisiana**

**Management Letter
Dated May 7, 1998**

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 office of the parish clerk of court.

June 17, 1998



DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

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May 7, 1998

LOUISIANA TECHNICAL COLLEGE,
ACADIAN CAMPUS
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Cresley, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1998, we conducted certain procedures at Louisiana Technical College, Acadian Campus. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ending June 30, 1996, and June 30, 1997; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1996, and June 30, 1997; and (4) a review of compliance with the prior year report recommendation.

The Annual Fiscal Reports of Louisiana Technical College, Acadian Campus were not audited or reviewed by us, 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 selected management personnel and other selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

In our prior management letter on the Regional Management Center 5, Lake Charles, dated July 16, 1996, we reported a finding on noncompliance with laws and regulations specific to the Acadian Campus relating to membership in a civic organization. This finding has been resolved by management.

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. Kyle, CPA, CFE
Legislative Auditor

