

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

March 4, 1998



Financial and Compliance Audit Division

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

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**LOUISIANA TECHNICAL COLLEGE, NORTHWEST CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND SECONDARY EDUCATION
STATE OF LOUISIANA
Minden, Louisiana**

**Management Letter
Dated February 8, 1988**

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 State House and the report office of the Legislative Auditor and at the office of the parish clerk of court.

March 4, 1988



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February 6, 1998

LOUISIANA TECHNICAL COLLEGE, NORTHWEST CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND SECONDARY EDUCATION
STATE OF LOUISIANA
Minden, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1998, we conducted certain procedures at Louisiana Technical College, Northwest Campus, Department of Education. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ended 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 ended June 30, 1996, and June 30, 1997.

Effective August 1, 1997, Louisiana Technical College, Glabbeine Campus ceased operation as an independent technical college and became a branch of Louisiana Technical College, Northwest Campus. Our procedures included reviews and tests of the operations of Louisiana Technical College, Glabbeine Campus before it became a branch of Louisiana Technical College, Northwest Campus.

The Annual Fiscal Reports of Louisiana Technical College, Northwest Campus and the Louisiana Technical College, Glabbeine Campus were not within the scope of our procedures, and, accordingly, we express no 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 on 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

RC:MAR/aa
(3/2/98)