

STATE OF LOUISIANA LEGISLATIVE AUDITOR



Louisiana Universities Marine Consortium
for Research and Education
Department of Education
State of Louisiana
Chauvin, Louisiana

May 13, 2008



Financial and Compliance Audit Division

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Legislative Auditor*

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**LOUISIANA UNIVERSITIES MARINE CONSORTIUM
FOR RESEARCH AND EDUCATION
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA
Chauvin, Louisiana**

**Management Letter
Dated March 31, 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.

May 13, 1998



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LEGISLATIVE AUDITOR

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March 31, 1998

**EXECUTIVE BOARD OF THE LOUISIANA
UNIVERSITIES MARINE CONSORTIUM
FOR RESEARCH AND EDUCATION
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA**
Chauvin, 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 the Louisiana Universities Marine Consortium (LUMCON), a marine research and education facility within Louisiana state government. Our procedures included (1) a review of LUMCON's internal controls; (2) tests of financial transactions for the years ending June 30, 1998, and June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1998, and June 30, 1997; and (4) a review of compliance with prior year report recommendations.

The Annual Fiscal Reports of LUMCON were not audited or reviewed by us, and, accordingly, we offer no opinion or any other form of assurance on those reports. LUMCON'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 other personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. After analyzing the data and based on the application of the procedures referred to previously, we noted that the size of LUMCON's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial. We found no other matters that require disclosure in this report.

In our prior report on LUMCON for the year ended June 30, 1995, we reported findings relating to movable property regulations, purchasing regulations, and payroll. These findings have been resolved by management.

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STATE OF LOUISIANA

Management Letter, Dated March 31, 1998

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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

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