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STATE OF LOUISIANA LEGISLATIVE AUDITOR

Interim Emergency Board
Department of the Treasury
State of Louisiana
Baton Rouge, Louisiana

March 11, 1998



Financial and Compliance Audit Division

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

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**INTERIM EMERGENCY BOARD
DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Management Letter
Dated February 10, 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.

March 11, 1998



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

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February 13, 1998

INTERIM EMERGENCY BOARD
DEPARTMENT OF THE TREASURY
STATE OF LOUISIANA
Baton Rouge, 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 the Interim Emergency Board. Our procedures included (1) a review of the board's internal control; (2) tests of financial transactions for the years ended June 30, 1995, 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, 1998, and June 30, 1997.

The Annual Fiscal Reports of the Interim Emergency Board were not within the scope of our work, and, accordingly, we offer no form of assurance on the reports upon their issuance. The board'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 board personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. We found no matters that required disclosure in this report.

This report is intended for the information and use of the board and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kye, CPA, CFE
Legislative Auditor

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