

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Sabine Valley Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Marty, Louisiana

March 25, 1999



Financial and Compliance Audit Division

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

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**LOUISIANA TECHNICAL COLLEGE,
SABINE VALLEY CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Mony, Louisiana**

Management Letter
Dated March 10, 1968

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.

March 26, 1968



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March 10, 1998

LOUISIANA TECHNICAL COLLEGE,
SABINE VALLEY CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Marr, 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, Sabine Valley 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.

The Annual Fiscal Reports of Louisiana Technical College, Sabine Valley Campus were not within the scope of our procedures, and, accordingly, we express no opinion or any other 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. 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

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