STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
South Louisiana Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Houma, Louisiana

June 23, 1999



Financial and Compliance Audit Division

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

LEGISLATIVE AUDIT ADVISORY COUNCIL

MEMBERS

Representative Francis C. Thompson, Acting Chairman and Vice Chairman

Senator Robert J. Barham
Senator Wilson E. Fields
Senator Thomas A. Greene
Senator Craig F. Romero
Representative F. Charles McMains, Jr.
Representative Edwin R. Murray
Representative Warren J. Triche, Jr.

LEGISLATIVE AUDITOR

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

DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT

Albert J. Robinson, Jr., CPA

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Twenty-nine copies of this public document were produced at an approximate cost of \$25.52. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. A copy of this document is available on the Legislative Auditor's Web site at www.lla.state.la.us.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Director of Administration, at 225/339-3800.

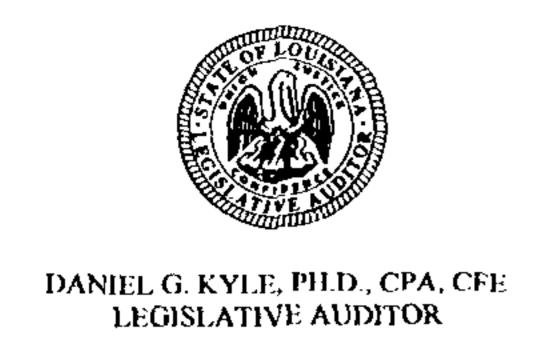
LOUISIANA TECHNICAL COLLEGE, SOUTH LOUISIANA CAMPUS DEPARTMENT OF EDUCATION BOARD OF ELEMENTARY AND SECONDARY EDUCATION STATE OF LOUISIANA

Houma, Louisiana

Management Letter Dated May 24, 1999

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 New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

June 23, 1999



OFFICE OF LEGISLATIVE AUDITOR STATE OF LOUISIANA BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET POST OFFICE BOX 94397 TELEPHONE: (225) 339-3800 FACSIMILE: (225) 339-3870

May 24, 1999

LOUISIANA TECHNICAL COLLEGE,
SOUTH LOUISIANA CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Houma, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1999, we conducted certain procedures at the Louisiana Technical College, South Louisiana 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, 1999, and June 30, 1998; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1999, and June 30, 1998.

The Annual Fiscal Reports of the Louisiana Technical College, South Louisiana Campus are not within the scope of our work, 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 selected technical college 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 technical college 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. Kyle, CPA, CFE

Legislative Auditor

LOC:LWM:RCL:ss

[LTC-SLC]