

# 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***

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

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**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  
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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,

A handwritten signature in cursive script, reading "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

LOC:LWM:RCL:ss

(LTC-SLC)