

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Regional Management Center 7, Shreveport
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Shreveport, Louisiana

April 20, 1997



Financial and Compliance Audit Division

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Legislative Auditor

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2025 STATE FISCAL YEAR
STATE OF LOUISIANA REPORT
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March 12, 1987

**REGIONAL MANAGEMENT CENTER 7, SHREVEPORT
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Shreveport, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1987, we conducted certain procedures at Regional Management Center 7, Shreveport. Our procedures included (1) a review of the region's internal control structure; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities.

The June 30, 1987, Annual Fiscal Report of Regional Management Center 7, Shreveport was not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance to that report upon its issuance. The region's accounts, under the Department of Education, 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 the region personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. Based upon the application of the procedures referred to previously, there were no significant findings to be included in this report.

Act 17 of 1980 funded vocational-technical education on the individual campus level rather than on the regional basis and provided a limited appropriation for each regional management center. The regional management centers received a limited appropriation to fund the phase out of the regional concept. Regional management centers will not be funded for fiscal years after 1987.

By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Darrell G. Kyle, CPA, CFE
Legislative Auditor

**REGIONAL MANAGEMENT CENTER 7, SHREVEPORT
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY
AND SECONDARY EDUCATION
STATE OF LOUISIANA
Shreveport, Louisiana**

Management Letter
Dated March 12, 1969

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.

April 23, 1969