

**LOUISIANA TECHNICAL COLLEGE,
JUNIORVILLE MEMORIAL CAMPUS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA
New Roads, Louisiana**

**Management Letter
Dated March 31, 1997**

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 and at the office of the parish clerk of court.

April 18, 1997



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March 31, 1997

LOUISIANA TECHNICAL COLLEGE,
JUNIORVILLE MEMORIAL CAMPUS
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA
New Roads, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1997, we conducted certain procedures at the Louisiana Technical College, Juniorville Memorial Campus. Our procedures included (1) a review of the technical college's internal control structure; (2) tests of financial transactions for the years ended June 30, 1997, and June 30, 1996; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1997, and June 30, 1996, and a review of compliance with prior report recommendations.

The June 30, 1997, Annual Fiscal Report of the Louisiana Technical College, Juniorville Memorial Campus was not within the scope of our work, and, accordingly, we offer no form of assurance on that report upon its issuance. 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 management personnel and selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior report on Regional Management Center 2, Baton Rouge, dated June 22, 1994, we reported a finding on purchasing procedures at Juniorville Memorial Campus. This finding has been resolved by management.

We found no matters that required disclosure in this report.

The 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. Ryland, CPA, CFE
Legislative Auditor

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April 30, 1987



Financial and Compliance Audit Division

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