

RECEIVED
JAN 10 1998
10:57 AM '98

OFFICIAL
FILE COPY
DO NOT BIND OUT

Check receiving
copies from this
copy and PLACE
BACK IN FILE

LOUISIANA STATE LAW INSTITUTE
STATE OF LOUISIANA

97500499

FINANCIAL REPORT

345
20

June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Hater House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: ~~6-12-98~~ 6-11-98

Provost
Salter
Harper
Alford LLC

Certified Public Accountants
Business Advisors

LOUISIANA STATE LAW INSTITUTE

Table of Contents

June 30, 1998

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS		1
FINANCIAL STATEMENTS		
Combined Balance Sheet – Fund Type and Account Groups	<i>Statement A</i>	3
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund Type – General Fund	<i>Statement B</i>	4
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Legal Basis) and Actual – General Fund	<i>Statement C</i>	5
Notes to Financial Statements		6
SUPPLEMENTARY INFORMATION		
Schedule of Professional Services	<i>Schedule I</i>	10
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS		14
Schedule of Compliance Finding and Recommendation	<i>Schedule J</i>	16
Schedule of Internal Control Structure Reportable Condition	<i>Schedule K</i>	17
INDEPENDENT AUDITOR'S COMMENTS ON RESOLUTION OF PRIOR AUDIT FINDINGS		18



United
Fiduciary
Services

Public
Accounting

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Honorable Randy Dering, Co-Chair
Honorable Huntington B. Downer, Co-Chair
Legislative Budgetary Control Council
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the Louisiana State Law Institute, State of Louisiana, as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the Louisiana State Law Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements of the Louisiana State Law Institute, State of Louisiana, are intended to present the financial position and results of operations of only that portion of the financial reporting entity of the State of Louisiana.

In our opinion, the financial statements referred to above, present fairly, in all material aspects, the financial position of the Louisiana State Law Institute, State of Louisiana, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 30, 1998, on our consideration of the Louisiana State Law Institute, State of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The schedule on page 13 is presented for purposes of additional analysis and is not a required part of the financial statements of the Louisiana State Law Institute, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

Provost, Salter, Harper & Alford, L.L.C.

July 30, 1998

LOUISIANA STATE LAW INSTITUTE

Combined Balance Sheet - Fund Type and Account Groups

June 30, 1998

ASSETS AND OTHER DEBIT	Governmental Fund Type General	Account Groups		Totals (Memorandum Only)
		General Fund Assets	General Long-Term Obligation	
Assets and Other Debit				
Cash in bank	\$ 46,485	\$ -	\$ -	\$ 46,485
Furniture, fixtures and equipment	-	85,636	-	85,636
Other debit - Amounts to be provided by compensated absence	-	-	43,487	43,487
Total Assets and Other Debit	\$ 46,485	\$ 85,636	\$ 43,487	\$ 175,608
LIABILITIES, FUND EQUITY AND OTHER CREDIT				
Liabilities				
Accounts payable	\$ 5,033	\$ -	\$ -	\$ 5,033
Accrued salaries and related benefits	24,900	-	-	24,900
Due to state treasury	40,485	-	-	40,485
Compensated absence	-	-	43,487	43,487
Total liabilities	70,418	-	43,487	114,905
Fund Equity and Other Credit				
Investment in general fund assets	-	85,636	-	85,636
Fund (deficit)	(24,900)	-	-	(24,900)
Total fund equity and other credit	(24,900)	85,636	-	60,736
Total Liabilities, Fund Equity and Other Credit	\$ 46,485	\$ 85,636	\$ 43,487	\$ 175,608

LOUISIANA STATE LAW INSTITUTE

*Statement of Revenues, Expenditures and Changes
in Fund Balance*

Year Ended June 30, 1999

Governmental Fund Type - General Fund

Revenues

State appropriations	<u>\$ 908,359</u>
----------------------	-------------------

Expenditures

Personal services	891,785
Travel	66,551
Operating services	29,617
Supplies	11,988
Professional services	87,125
Other fees and services	55,085
Capital outlay	<u>28,142</u>
Total expenditures	<u>871,316</u>

Excess of Revenues Over Expenditures	37,043
--------------------------------------	--------

Other Financing Use

Transfer to the State Treasury, General Fund	<u>(41,455)</u>
--	-----------------

(Deficiency) of Revenues over Expenditures and Other

Financing Use	<u>(4,376)</u>
---------------	----------------

Fund (Deficit)

Beginning	<u>(70,530)</u>
-----------	-----------------

Ending	<u>\$ (24,963)</u>
--------	--------------------

LOUISIANA STATE LAW INSTITUTE

Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Legal Basis) and Actual - General Fund Year Ended June 30, 1998

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
State appropriations	\$ 908,399	\$ 908,399	\$ -
Expenditures			
Personal services	615,488	587,335	28,153
Travel	88,808	66,551	22,257
Operating services	44,908	29,617	15,291
Supplies	1,000	12,908	(11,908)
Professional services	50,542	87,223	(36,681)
Other fees and services	34,342	53,688	(19,346)
Capital outlay	4,021	28,242	(24,221)
Total expenditures	908,399	865,546	41,853
Excess of Revenues Over Expenditures	-	41,853	41,853
Other Financing Use			
Transfer to the State Treasury, General Fund	-	(41,853)	(41,853)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Use	-	-	-
Fund (Deficit)			
Beginning	-	-	-
Ending	\$ -	-	\$ -
Adjustments to Generally Accepted Accounting Principles			
Accrued payroll not budgeted in the current year		(24,980)	
Ending, GAAP basis		\$ (24,980)	

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements

June 30, 1998

1. Summary of Significant Accounting Policies

The Louisiana State Law Institute, domiciled at the Law School of Louisiana State University, is chartered, created, and organized as an official advisory law revision commission, law reform agency and legal research agency of the State of Louisiana, and a part of the legislative branch of government. The Institute was created in accordance with Title 24, Chapter 4 of the Louisiana Revised Statutes of 1998.

Governmental accounting principles and practices are promulgated and established by the Governmental Accounting Standards Board (GASB). The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such pronouncements.

Financial Reporting Entity. Application of Section 2190 of the GASB Codification defines the governmental reporting entity (in relation to the Louisiana State Law Institute) to be the State of Louisiana. The accompanying financial statements of the Louisiana State Law Institute contain sub-account information of the General Fund and account groups of the State of Louisiana. Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements.

Fund Accounting. The Louisiana State Law Institute uses fund accounting (separate sets of self-balancing accounts) to reflect the sources and uses of available resources and the statutory restrictions placed on these funds by the Louisiana Legislature. The fund and account groups presented in the accompanying financial statements, and as described below, comprise the General Fund and account groups of the Louisiana State Law Institute:

Governmental Fund Type

General Fund. The General Fund is used to account for all of the Louisiana State Law Institute's general activities, including the acquisition of general fund assets and the servicing of general long-term debt. It is used to account for all activities of the Law Institute.

Account Groups. The account groups are a reporting device designed to provide accountability for certain long-term assets and liabilities that are not recorded in the funds because they do not directly affect net expendable, available financial resources.

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1999

Basis of Accounting. Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Revenues. The governmental fund is accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. The revenues susceptible to accrual are state appropriations.

Expenditures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Statement C is not intended to reflect operations of the Louisiana State Law Institute in accordance with generally accepted accounting principles in that salaries and related benefits are recognized when paid unless specific authorization is provided in the annual legislative appropriation.

The statement is intended to compare the annual budget, which is not prepared in accordance with generally accepted accounting principles with comparable expenditures for the period.

Fixed Assets. The accompanying statements reflect furniture, fixtures, and equipment used by the Louisiana Law Institute and funded by the legislative appropriation, in daily operations. These assets are recorded at cost in the General Fixed Asset Account Group. Fixed assets are not depreciated.

The accompanying statements do not include the value of land and buildings provided without cost to the Louisiana Law Institute by the State of Louisiana. These assets are recorded with the annual financial statements of the State of Louisiana.

Budgetary Practices. The Louisiana State Law Institute is required to submit to the Legislative Budgetary Control Council an estimate of the financial requirements for the coming fiscal year. The General Fund appropriation is enacted into law by the Legislature and sent to the Governor for his signature. The Institute is authorized to transfer budget amounts between accounts in the General Fund. Revisions, which alter total appropriations, must be approved by the Legislature. The level of budgetary responsibility is by total appropriation. All annual appropriations lapse at fiscal year-end and require that all unexpended or unencumbered funds must be returned to the State General Fund.

Encumbrances. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated. Encumbrances are an allowable charge against the current-year appropriation. There were no encumbrances at year-end.

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1998

Leave Benefits. Accumulated unpaid annual, sick, and compensatory leave are reported in the General Long-Term Obligation Account Group within the accompanying financial statements. The Institute's employees accrue unlimited amounts of annual and sick leave at varying rates, as established by the Institute's personnel manual. Upon resignation or retirement, unused annual leave of up to 300 hours is paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours and unused sick leave are credited as earned service in computing retirement benefits.

Furthermore, employees earn compensatory leave for hours worked in excess of 40 hours per workweek. The compensatory leave may be used similarly to annual or sick leave. At June 30, 1998, annual leave of up to 300 hours, for which employees could be paid upon resignation or retirement, and compensatory leave, computed in accordance with the *Classification of Governmental Accounting and Financial Reporting Standards* Section 658-105, total 343,487.

The following are the changes in compensated absences (general long-term obligation) during the year:

Balance, July 1, 1997	\$ 38,609
Net Change	_____4,645
Balance, June 30, 1998	\$ 43,254

Postretirement Benefits. The Louisiana State Law Institute provides certain health care and life insurance benefits for retired employees. Substantially all of the Institute's employees may become eligible for these benefits if they reach normal retirement age while working for the Institute. These benefits for retirees and similar benefits for active employees are provided through the State's Group Benefit Program whose monthly premiums are paid jointly by the employee and the Institute. The costs of retiree health care and life insurance benefits are recognized as expenditures when paid. Currently, no benefits are paid to any retirees.

Total Column on Balance Sheet. The total column on the balance sheet is captioned "Miscellaneous Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. Retirement System

Plan Description. Substantially all employees of the Institute participate in the Louisiana State Employee's Retirement System (LASERS) or the Teacher's Retirement System of Louisiana (TRS), both of which are cost sharing, multiple-employer defined benefit pension plans administered by a separate Board of Trustees. These plans provide retirement, disability and

LOUISIANA STATE LAW INSTITUTE

*Notes to Financial Statements, Continued**June 30, 1998*

survivor benefits to participating, eligible employees. Benefits are established and amended by state statute. Benefits of both plans are guaranteed by the state of Louisiana under provisions of the Louisiana constitution of 1974. LASERS and TRS issue publicly available financial reports that include financial statements and required supplementary information. The reports may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana, 70804-4213, or by calling (504) 922-0900; or by writing to Teachers' Retirement System of Louisiana, Post Office Box 94173, Baton Rouge, Louisiana, 70804-9173, or by calling (504) 925-6446.

Funding Policy. Plan members of the Louisiana State Law Institute are required by state statute to contribute 7.0% and 8% of their annual covered salary to LASERS and TRS, respectively and the Institute (as their employer) is required to contribute at an actuarially determined rate. The current employer rate is 13% and 16.8% of annual covered payroll for LASERS and TRS, respectively. The contribution requirements of plan members and the employer are established by, and amended by state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The State of Louisiana through the annual legislative appropriation funds the employer contribution. The Institute's employer contributions to LASERS and TRS for the years ending June 30, 1998, 1997, and 1996, which were equal to the required contributions for each year, were as follows:

<u>June 30,</u>	<u>LASERS</u>	<u>TRS</u>	<u>Total</u>
1998	\$ 32,383	\$ 560	\$ 32,943
1997	47,575	5,486	53,061
1996	44,352	6,889	51,241

3. Furniture, Fixtures and Equipment

At June 30, 1998, the Louisiana State Law Institute had an inventory totaling \$85,638 of furniture, fixtures and equipment or movable property. The following summarizes transactions during the year:

	<u>Balance, July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, June 30, 1998</u>
Furniture, fixtures and Equipment	\$ 125,626	\$ 22,790	\$ 62,690	\$ 85,636

LOUISIANA STATE LAW INSTITUTE

Notes to Financial Statements, Continued

June 30, 1998

4. Cash in Bank

Under State law, the Louisiana State Law Institute may deposit funds in an approved bank located in the State. Federal deposit insurance or the pledge of securities owned by the fiscal agent bank must secure these public deposits. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

At June 30, 1998, the carrying amount of the Louisiana State Law Institute's deposit was \$46,465 and the bank balance was \$89,809. The entire bank balance was covered by federal depositary insurance (Category I).

5. Litigation, Claims and Similar Contingencies

Losses arising from litigation, claims, and similar contingencies are considered state liabilities and are paid by special appropriations made by the Louisiana Legislature. Any applicable litigation, claims, and similar contingencies are not recognized in the accompanying financial statements.

6. Deferred Compensation Plan

The state offers its employees a deferred compensation plan created in accordance with Internal Revenue Code § 457. The plan, available to all state employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

It is the opinion of legal counsel that the state has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary, prudent investor, holding these assets in a fiduciary capacity. Amounts relating to the Louisiana Public Employers Deferred Plan, which would include participation by certain employees of the Louisiana State Law Institute, are included within the financial statements of the State of Louisiana.

7. Other Costs

The State of Louisiana, through other appropriations, provides office space, utilities and janitorial services for the office facilities, all of which are not included in the accompanying financial statements.

LOUISIANA STATE LAW INSTITUTE

*Notes to Financial Statements, Continued**June 30, 1998***8. Due To Other Governmental Units**

Amounts due to other governmental units at June 30, 1998, consists of unexpended appropriations due the State Treasurer, State of Louisiana, in the amount of \$41,453.

LOUISIANA STATE LAW INSTITUTE

Supplementary Information

June 18, 1998

LOUISIANA STATE LAW INSTITUTE*Schedule of Professional Services*

Year Ended June 30, 1988

A. N. Yiamopoulos	\$	2,500
Saul Litvinoff		8,500
Cary deBevoise		7,500
Katherine S. Spain		5,500
Thomas A. Harrel		5,500
William D. Hurdland		5,500
Lee Hargrave		2,750
Cynthia Samuel		2,500
Edis Simien, Jr.		2,500
Patrick H. Martin		4,250
Howard W. S. Eiland, Jr.		4,250
Dore S. Cohen		11,000
Patrick Hayes		3,000
Ellen Khalaf		3,000
Lacy S. McGough		6,875
Sydney Symonides		5,500
	\$	<u>81,225</u>



Interim
State
Auditor

Interim
State
Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Randy Ewing, Co-Chair
Honorable Huntington B. Downer, Co-Chair
Legislative Budgetary Control Council
State of Louisiana
Baton Rouge, Louisiana

We have audited the financial statements of the Louisiana State Law Institute, State of Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated July 28, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana State Law Institute's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of compliance finding and recommendations.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana State Law Institute's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Louisiana State Law Institute's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. This reportable condition is described in the accompanying schedule of internal control structure reportable conditions.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all matters in the internal control that might be reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described in the accompanying schedule of internal control structure reportable condition is a material weakness as defined above.

This report is intended for the information of management, the Legislative Auditor, and the Legislative Budgetary Control Council. However, this report is a matter of public record, and its distribution is not limited.

PROVOST, SALTER, HARPER & ALFORD, L.L.C.

Provost, Salter, Harper & Alford, L.L.C.

July 30, 1998

LOUISIANA STATE LAW INSTITUTE

*Schedule of Compliance Finding and Recommendation**June 16, 1998***Finding. Noncompliance With the Louisiana Performance Audit Program**

Condition. The Louisiana State Law Institute is not in compliance with the Louisiana Performance Audit Program.

Criteria. Revised Statute 24:522(D)(2) states that "All state agencies shall develop specific goals and objectives for each of their programs to include measures of performance. They shall report on program goals and objectives in developing annual budgets and shall submit such information to the Legislature as a part of the appropriation process."

Effect. The Louisiana Law Institute is not in compliance with the Revised Statutes of the State of Louisiana.

Cause. Management is waiting for guidance from the Legislative Budgetary Control Council and the Legislative Auditor with regard to the Louisiana Performance Audit Program.

Recommendation. Management should evaluate the requirements of Revised Statute 24:522 and develop goals and objectives for its programs accordingly.

Auditor Response. The Law Institute shall make every effort to comply with the directions of the Legislative Budgetary Control Council and the Legislative Auditor with regard to the Louisiana Performance Audit Program.

LOUISIANA STATE LAW INSTITUTE*Schedule of Internal Control Structure Reportable Condition**Year Ended June 30, 1998****Adequate Segregation of Duties***

Condition. The Institute is not large enough to permit an adequate segregation of employee duties for effective internal control over the purchasing (invoice approval, processing and general ledger) and reporting (journal entry preparation, approval and reconciliation) cycles.

Control. The processing of purchases and journal entries under the control of one person represents a failure to segregate the incompatible accounting activities.

Effect. The effect is such that errors, either intentional or unintentional, in the processing of purchases and journal entries could occur and not be detected in a timely manner and in the ordinary course of operations.

Cause. The size of the Institute and the limited number of employees do not permit an adequate segregation of incompatible duties.

Recommendation. Due to the size of the Institute's operations, it does not have sufficient staff to establish adequate segregation of duties. Management should consider if the cost associated with reducing this deficiency in the design or operation of the internal control structure is considered to be justified.

Action Program. Management has noted this condition and has determined that the cost necessary to establish adequate segregation of duties is not justifiable at this time.

LOUISIANA STATE LAW INSTITUTE

*Independent Auditor's Comments on Reissuance
Of Prior Audit Findings*

Year Ended June 30, 1998

The compliance finding and reportable condition described on pages 16 and 17 are repeat findings from prior years.



DANIEL G. KYLE, PRES., CPA, CFE
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BAYOU BOULE, LOUISIANA, 70004-0007

1000 BENTLEY'S BEND AVENUE
FOURTH FLOOR BOULEVARD
TELEPHONE: (504) 386-8888
FACSIMILE: (504) 386-8879

September 13, 1996

Honorable John J. Stainkel, Jr., Chairman
Louisiana State Law Institute
LSU Law Center, Room 382
Baton Rouge, Louisiana 70803

Provenz, Salter, Harper and Allied
Certified Public Accountants
8190 United Plaza Blvd., Suite 400
Baton Rouge, Louisiana 70809

Re: Audit of Louisiana State Law Institute
As of and for the Years Ended June 30, 1995, June 30, 1997,
June 30, 1998, and June 30, 1999

This will acknowledge receipt of the enclosed engagement agreement, which we have recorded in our audit tracking system.

Upon completion of the engagement, please furnish this office with one unbound and eight bound copies of the report, with any management letter. Your cooperation in this matter is appreciated.

Sincerely,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DGK/sdh

Enclosure

ED No. - 3455

cc: none