

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,  
Gulf Area Campus  
Department of Education  
Board of Elementary and  
Secondary Education  
State of Louisiana  
Abbeville, Louisiana

May 21, 1987

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*Daniel G. Kyle, Ph.D., CPA, CFE  
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GULF AREA CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Abbeville, Louisiana**

**Management Letter  
Dated April 28, 1987**

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 Vermilion Parish Clerk of Court.

May 21, 1987



THOMAS G. KYLO, PRES., CPA, CFE  
LEGISLATIVE AUDITOR

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April 25, 1987

LOUISIANA TECHNICAL COLLEGE,  
GULF AREA CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Abbeville, 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 Louisiana Technical College, Gulf Area Campus. Our procedures included (1) a review of the technical college's internal control structure; (2) tests of financial transactions for the years ending June 30, 1987, and June 30, 1986; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1987, and June 30, 1986.

The Annual Fiscal Reports of Louisiana Technical College, Gulf Area 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 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 require disclosure in this report.

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

Respectfully submitted,

Daniel G. Kyo, CPA, CFE  
Legislative Auditor

EPMDLH:B

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