

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Jefferson Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Bossier, Louisiana

April 9, 1987



Financial and Compliance Audit Division

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

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DEPARTMENT OF EDUCATION
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STATE OF LOUISIANA
Metairie, Louisiana

Management Letter
Dated March 12, 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 and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

April 9, 1987



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March 12, 1987

LOUISIANA TECHNICAL COLLEGE,
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DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA,
Metairie, 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 the Louisiana Technical College, Jefferson Campus. Our procedures included (1) a review of the technical college'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 the Louisiana Technical College, Jefferson 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. 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,

Daniel G. Kyle, CPA, CFE
Legislative Auditor

JGD:Rdl

1987