

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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



May 13, 1998



Financial and Compliance Audit Division

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

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LEGISLATIVE AUDITOR

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

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**LOUISIANA TECHNICAL COLLEGE,
JEFFERSON DAVIS CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA,
Jennings, Louisiana**

**Management Letter
Dated February 25, 1998**

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.

May 13, 1998



BARRETT LYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-0097

100 NORTH THIRD STREET
FOURTH FLOOR SUITE 1001
TELEPHONE: (504) 384-6666
FACSIMILE: (504) 384-6776

February 25, 1998

LOUISIANA TECHNICAL COLLEGE,
JEFFERSON DAVIS CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Jennings, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1998, we conducted certain procedures at Louisiana Technical College, Jefferson Davis Campus. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ending June 30, 1995, and June 30, 1997; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1998, and June 30, 1997.

The Annual Fiscal Reports of Louisiana Technical College, Jefferson Davis Campus were not audited or reviewed by us, and, accordingly, we offer no form of assurance on these 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 selected 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. Kyle, CPA, CFE
Legislative Auditor

DHM:DLH:dl

(11/97)