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STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Bowele Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Lake Charles, Louisiana

June 17, 1968



Financial and Compliance Audit Division

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

**LOUISIANA TECHNICAL COLLEGE,
SOWELA CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Lake Charles, Louisiana**

**Management Letter
Dated April 17, 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.

June 17, 1998



DANIEL G. KYE, CPA, CFE
LEGISLATIVE AUDITOR

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April 17, 1998

**LOUISIANA TECHNICAL COLLEGE,
SOWELA CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Lake Charles, 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, Sowela 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, 1996, and June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1996, and June 30, 1997; and (4) a review of compliance with the prior year report recommendations.

The Annual Fiscal Reports of Louisiana Technical College, Sowela 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 other selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

In our prior management letter on the Regional Management Center 5, Lake Charles, dated July 18, 1996, we reported findings specific to the Sowela Campus relating to internal controls over time and attendance records and to noncompliance with laws and regulations over memberships in civic organizations. These findings have been resolved by management.

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. Kye, CPA, CFE
Legislative Auditor

