

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

April 8, 1998

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***Financial and Compliance Audit Division***

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

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WEST JEFFERSON CAMPUS  
DEPARTMENT OF EDUCATION  
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SECONDARY EDUCATION  
STATE OF LOUISIANA  
Harvey, Louisiana**

**Management Letter  
Dated March 23, 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 and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

April 8, 1998



DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

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March 23, 1998

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

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1998, we conducted certain procedures at Louisiana Technical College, West Jefferson Campus, Department of Education. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ended June 30, 1998, and June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 1998, and June 30, 1997; (4) and a review of compliance with prior report recommendations.

The Annual Fiscal Reports of Louisiana Technical College, West Jefferson Campus were not audited or reviewed by us, and, accordingly, we express no opinion or any other 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. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. After analyzing the data, we developed recommendation for improvements. We then discussed our findings and recommendations with appropriate management personnel before submitting this written report.

In our prior management letter dated April 16, 1996, on the Louisiana Technical College System, New Orleans Regional Office, we reported findings specific to the West Jefferson Campus relating to the coordination of effort with the Pell Grant Program and controls over requests for salary reimbursements from the Job Training Partnership Act Program. These findings have been resolved by management.

Based on the application of the procedures referred to previously, all significant findings are included in this report for management's consideration.

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**Untimely Requests for Tuition Reimbursement**

Louisiana Technical College, West Jefferson Campus does not have adequate procedures to ensure that requests for tuition reimbursement for students who are eligible under the Job Training Partnership Act (JTPA) Program (CFDA 17.250) are made in a timely manner. A good internal control system should provide the technical college with procedures to record, process, summarize, and prepare timely requests for tuition reimbursement.

During our review of tuition reimbursements for students, we noted a tuition reimbursement request was dated December 18, 1997, which included tuition for 21 students who had attended the summer term that ended on August 25, 1997. The tuition for these students totaled \$2,205, and the request for tuition reimbursement was not made until 114 days had elapsed since the end of that term.

The lack of adequate internal control procedures over the preparation of requests for tuition reimbursements results in the possible loss of interest earnings because state funds are being used instead of federal funds for excessive periods of time.

The technical college should review and strengthen control procedures relating to recording, processing, summarizing, and preparing tuition reimbursement requests so that tuition reimbursements will be requested timely. In a letter dated March 12, 1998, Ms. Donna Higgins-Wilson, Director, concurred with the finding and recommendation and outlined the implementation of a new system of tuition collection to ensure timely billing for reimbursement.

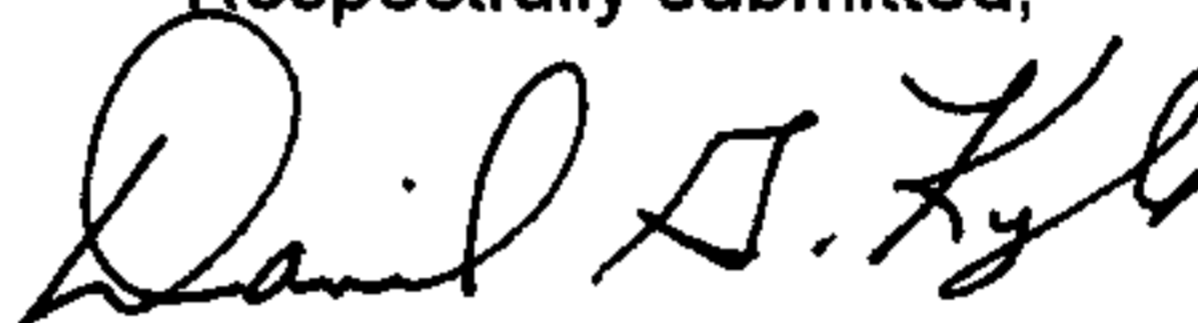
The recommendation in this report represents, in our judgment, that which is most likely to bring about beneficial improvements to the operations of the technical college. The varying nature of the recommendation, the implementation costs, and the potential impact on operations of the technical college should be considered in reaching decisions on courses of action.

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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,

A handwritten signature in black ink, appearing to read "Daniel G. Kyle". The signature is written in a cursive style with a large initial "D".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

KWF:JR:dl

[LTC-WJC]