

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical Resource Center
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Natchitoches, Louisiana

May 20, 1998

OFFICE OF THE
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
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Financial and Compliance Audit Division

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

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**LOUISIANA TECHNICAL RESOURCE CENTER
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Natchitoches, Louisiana**

Management Letter
Dated March 27, 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 Shreveport offices of the Legislative Auditor and at the office of the parish clerk of court.

May 20, 1998



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March 27, 1998

**LOUISIANA TECHNICAL RESOURCE CENTER
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
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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 Resource Center, Department of Education. Our procedures included (1) a review of the resource center's internal controls; (2) tests of financial transactions for the years ended June 30, 1998, and June 30, 1997; and (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.

The Annual Fiscal Reports of Louisiana Technical Resource Center were not audited or reviewed by us, and, accordingly, we offer no opinion or any other form of assurance on those reports. The resource center'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. Based on the application of the procedures referred to previously, there were no significant findings to be included 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,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

RLA:MAN:dl

[LTRC]