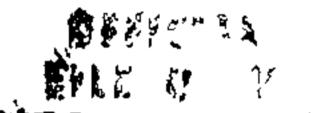
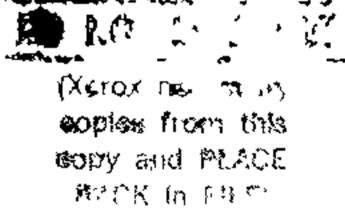
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STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

May 20, 1998







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



DANIEL G KYLE PHD, CPA, CFE

LEGISLATIVE AUDITOR

OFFICE OF LEGISLATIVE AUDITOR STATE OF LOUISIANA BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET POST OFFICE BOX 94397 TELEPHONE: (504) 339-3800 FACSIMILE: (504) 339-3870

March 27, 1998

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

Daniel G. Kyle, CPA, CFE Legislative Auditor

RLA:MAN:dl

[LTRC]