

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,  
Gulf Area Campus  
Department of Education  
Board of Elementary and  
Secondary Education  
State of Louisiana  
Abbeville, Louisiana

June 2, 1999



***Financial and Compliance Audit Division***

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

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**LOUISIANA TECHNICAL COLLEGE,  
GULF AREA CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Abbeville, Louisiana**

**Management Letter  
Dated April 26, 1999**

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 2, 1999



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

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April 26, 1999

**LOUISIANA TECHNICAL COLLEGE,  
GULF AREA CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Abbeville, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1999, we conducted certain procedures at Louisiana Technical College, Gulf Area Campus. Our procedures included (1) a review of the technical college's internal control; (2) tests of financial transactions for the years ending June 30, 1999, and June 30, 1998; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1999, and June 30, 1998.

The Annual Fiscal Reports of Louisiana Technical College, Gulf Area Campus are not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on those 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 management personnel and other 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.

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 cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

EPM:DLH:PEP:dl  
(LTC-GAC)