

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Academy Campus
Louisiana Community and
Technical College System
State of Louisiana
Bossierite, Louisiana

March 20, 2002



Financial and Compliance Audit Division

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

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**LOUISIANA TECHNICAL COLLEGE,
ASCENSION CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Bossierie, Louisiana

Procedural Report
Dated March 13, 2002

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.

March 20, 2002



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March 13, 2002

LOUISIANA TECHNICAL COLLEGE,
ASCENSION CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Sovona, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Technical College, Ascension Campus. Our procedures included (1) a review of the technical college's internal control; (2) tests of financial transactions for the years ended June 30, 2000, and June 30, 2001; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 2000, and June 30, 2001; and (4) a review of compliance with prior year report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected technical college personnel and evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

The annual financial information provided to the Louisiana Community and Technical College System by the Louisiana Technical College, Ascension Campus is not audited or reviewed by us, and, accordingly, we do not express an opinion on that information. The technical college's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior report on the Louisiana Technical College, Ascension Campus, dated March 3, 2000, we reported findings relating to the technical college's untimely deposits of cash into the state treasury, bank accounts not reconciled to accounting records, and improper appropriation of duties over tuition revenues. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

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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,



Daniel G. Fyfe, CPA, CFE
Legislative Auditor

FILED RCL:dl

3/13/02