

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Evangeline Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
St. Martinville, Louisiana

June 25, 1997

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LEGISLATIVE AUDITOR
STATE OF LOUISIANA
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Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor

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**LOUISIANA TECHNICAL COLLEGE,
EVANGELINE CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
St. Martinville, Louisiana**

**Management Letter
Dated May 20, 1997**

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 St. Martin Parish Clerk of Court.

June 25, 1997



DANIEL G. KYLO, JR., CPA, CFE
LEGISLATIVE AUDITOR

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May 28, 1997

LOUISIANA TECHNICAL COLLEGE,
EVANGELINE CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
St. Marlinville, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1997, we conducted certain procedures at Louisiana Technical College, Evangeline Campus. Our procedures included (1) a review of the technical college's internal control structure; (2) tests of financial transactions for the years ending June 30, 1997, and June 30, 1996; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1997, and June 30, 1996.

The Annual Fiscal Reports of Louisiana Technical College, Evangeline Campus are not within the scope of our work, and, accordingly, we offer no 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 selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

We found no matters that required disclosure 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. Kylo, CPA, CFE
Legislative Auditor

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