

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Academy Campus
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Bossier, Louisiana

April 22, 1998



Financial and Compliance Audit Division

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

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**LOUISIANA TECHNICAL COLLEGE,
ASCENSION CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Bossierite, Louisiana**

Management Letter
Dated March 30, 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 New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

April 22, 1998



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA 70804-8197

BARBARA LYNN FOLEY, F.R.S., CPA, CFE
LEGISLATIVE AUDITOR

1800 NORTH THIRD STREET
POST OFFICE BOX 1887
TELEPHONE: (504) 384-6800
FACSIMILE: (504) 384-6770

March 30, 1998

LOUISIANA TECHNICAL COLLEGE,
ASCENSION CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Bossierite, 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 College, Ascension Campus, Department of Education. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ended June 30, 1996, 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, 1996, and June 30, 1997.

The Annual Fiscal Reports of Louisiana Technical College, Ascension Campus were not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on these 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. After analyzing the data, we developed recommendations for improvements. We then discussed our findings and recommendations with appropriate management personnel before submitting this written report.

Based on the application of the procedures referred to previously, all significant findings are included in this report for management's consideration.

Movable Property Records Not Updated Timely

Louisiana Technical College, Ascension Campus has not tagged movable property nor updated movable property records timely. Louisiana Revised Statutes 39:323-325 require that all acquisitions of qualified property be tagged with a uniform State of Louisiana identification tag and all pertinent inventory information be forwarded to the Louisiana Property Assistance Agency (LPAAG) within 45 days after receipt of the item.

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Management Letter, Dated March 30, 1988
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Our review of the records at Louisiana Technical College, Ascension Campus revealed that 18 items valued at \$17,888 were not physically tagged nor were movable property records updated within 45 days after receipt. The number of days between receipt of property and submission of information to LPAA ranged from 83 to 257 days. Delay in tagging qualified property and submitting required information to LPAA exposes the technical college to loss or misuse of its movable property.

Louisiana Technical College, Ascension Campus should ensure that all movable property is tagged and information submitted to LPAA within 45 days of receipt of property. In a letter dated March 30, 1988, Mr. Cleveland Marchand, Director, concurred with the finding and recommendation and stated that the technical college has established and implemented procedures that will ensure compliance with Louisiana movable property regulations.

The recommendation in this report represents, in our judgment, that which is most likely to bring about beneficial improvements to the operations of the technical college. The varying nature of the recommendation, implementation costs, and potential impact on operations of the technical college should be considered in reaching decisions on courses of action. This finding on the technical college's compliance with laws and regulations should be addressed immediately by management.

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. Kyle, CPA, CFE
Legislative Auditor

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