

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

PLEASE PRINT  
NAME AND PHONE  
NUMBER FROM THIS  
FORM NECESSARY  
FOR THE  
1997 FISCAL  
YEAR

June 25, 1997



***Financial and Compliance Audit Division***

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

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DEPARTMENT OF EDUCATION  
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STATE OF LOUISIANA  
Lafayette, Louisiana**

**Management Letter  
Dated May 29, 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 Lafayette Parish Clerk of Court.

June 25, 1997



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

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May 29, 1997

**LOUISIANA TECHNICAL COLLEGE,  
LAFAYETTE CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Lafayette, 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, Lafayette 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, Lafayette 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,

A handwritten signature in cursive script, appearing to read "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

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[LTC-LAFY]