

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

March 18, 1998



Financial and Compliance Audit Division

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

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Daniel G. Kyle, Ph.D., CPA, CFE

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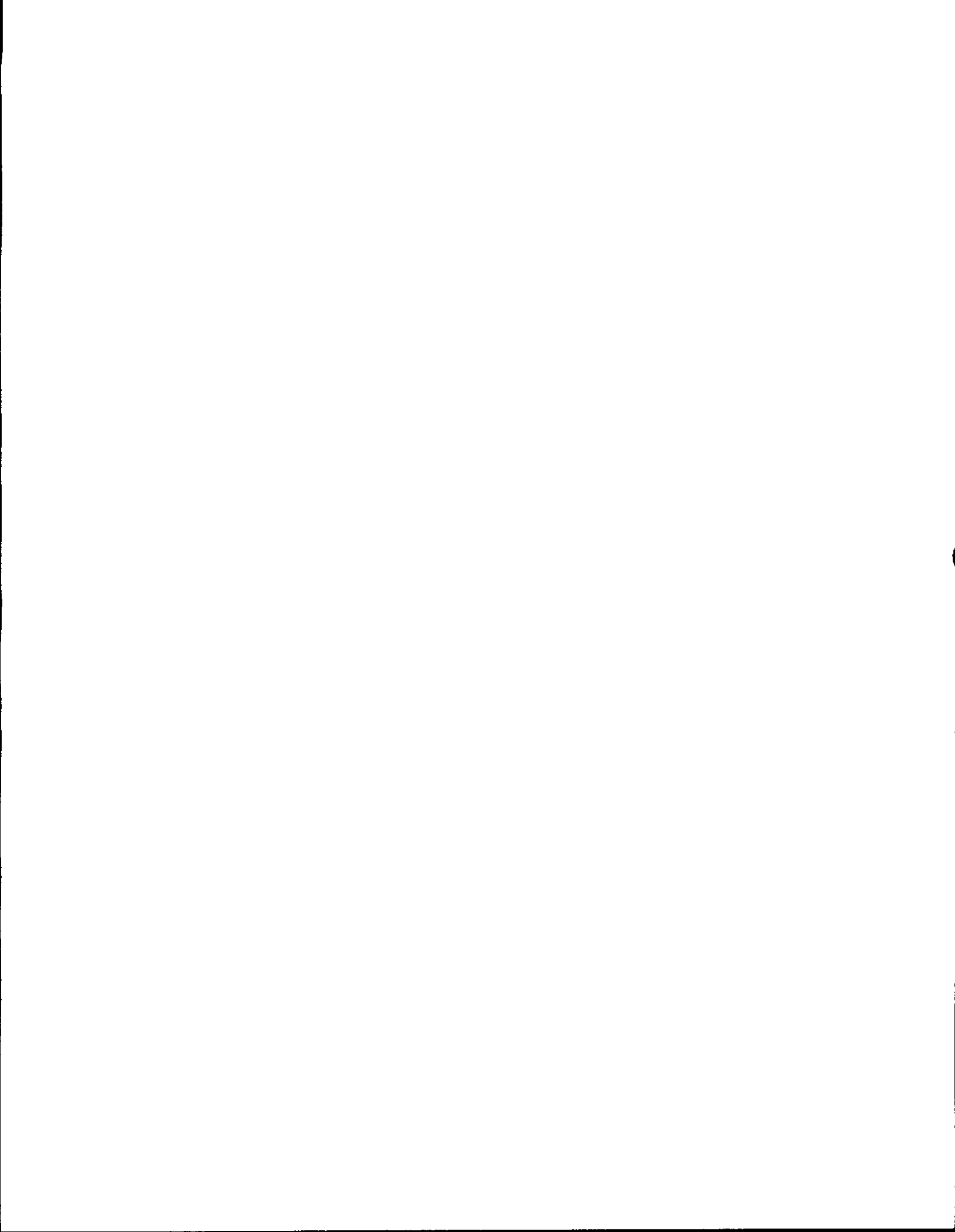
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**LOUISIANA TECHNICAL COLLEGE, TALLULAH CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND SECONDARY EDUCATION
STATE OF LOUISIANA
Tallulah, Louisiana**

**Management Letter
Dated February 18, 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 office of the Legislative Auditor and at the office of the parish clerk of court.

March 18, 1998





OFFICE OF
LEGISLATIVE AUDITOR
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February 18, 1998

**LOUISIANA TECHNICAL COLLEGE,
TALLULAH CAMPUS
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Tallulah, 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, Tallulah Campus. Our procedures included (1) a review of the technical college's internal controls; (2) tests of financial transactions for the years ending June 30, 1998, and June 30, 1997; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1998, and June 30, 1997.

The Annual Fiscal Reports of Louisiana Technical College, Tallulah Campus were not within the scope of our procedures, and, accordingly, we offer no 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 selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. After analyzing the data and based on the application of the procedures referred to previously, we noted that the size of the technical college's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial. We found no other matters that require 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

JA:BJJ:ss
[LTC-TALL]

