

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Regional Management Center 4, Lafayette
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Lafayette, Louisiana

June 25, 1997

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Financial and Compliance Audit Division

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



OFFICE OF
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May 29, 1997

REGIONAL MANAGEMENT CENTER 4, LAFAYETTE
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 the Regional Management Center 4, Lafayette. Our procedures included (1) a review of the center'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 the Regional Management Center 4, Lafayette are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The center'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 center 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.

Act 17 of the 1996 Regular Session of the Louisiana Legislature funded vocational-technical education on the individual campus level rather than on the regional basis and provided a limited appropriation for each regional management center. The regional management centers will not be funded for fiscal years after 1997.

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, reading "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DLC:DLH:dl
[REGMAN4]

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REGIONAL MANAGEMENT CENTER 4, LAFAYETTE
DEPARTMENT OF EDUCATION
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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