

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

August 4, 1999



***Financial and Compliance Audit Division***

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

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**LOUISIANA TECHNICAL COLLEGE,  
WESTSIDE CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Plaquemine, Louisiana**

**Management Letter  
Dated June 29, 1999**

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.

August 4, 1999



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DANIEL G. KYLE, PH.D., CPA, CFE  
LEGISLATIVE AUDITOR

June 29, 1999

**LOUISIANA TECHNICAL COLLEGE,  
WESTSIDE CAMPUS  
DEPARTMENT OF EDUCATION  
BOARD OF ELEMENTARY AND  
SECONDARY EDUCATION  
STATE OF LOUISIANA  
Plaquemine, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ending June 30, 1999, we conducted certain procedures at the Louisiana Technical College, Westside Campus. Our procedures included (1) a review of the technical college's internal control; (2) tests of financial transactions for the years ending June 30, 1999, and June 30, 1998; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1999, and June 30, 1998; and (4) a review of compliance with the prior report recommendation.

The Annual Fiscal Reports of the Louisiana Technical College, Westside Campus are not audited or reviewed by us, and, accordingly, we do not express an 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 other selected technical college personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

We found no matters that require disclosure in this report.

In our prior report on the Louisiana Technical College, Westside Campus for the two years ending June 30, 1997, we reported a finding relating to noncompliance with the state's movable property regulations. Management has significantly resolved this finding.

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,

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

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

DLB:DSP:PEP:ss  
(LTC-WEST)