

LEGISLATIVE AUDITOR
STATE OF LOUISIANA



ELAINE P. NUNEZ

COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA

MANAGEMENT LETTER
ISSUED JANUARY 12, 2005

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
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December 22, 2004

**ELAINE P. NUNEZ COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Chalmette, Louisiana

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ended June 30, 2004, we considered Elaine P. Nunez Community College's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered Elaine P. Nunez Community College's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the college's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by U.S. Office of Management and Budget Circular A-133.

The Annual Fiscal Report of Elaine P. Nunez Community College was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The college's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit Report for the State of Louisiana.

This letter is intended for the information and use of the college and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA
Legislative Auditor

FM:JR:PEP:ss
[EPNCC04]