

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Regional Management Center 5, Lake Charles
Department of Education
Board of Elementary and
Secondary Education
State of Louisiana
Lake Charles, Louisiana

February 11, 1998



Financial and Compliance Audit Division

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

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**REGIONAL MANAGEMENT CENTER 5, LAKE CHARLES
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Lake Charles, Louisiana**

**Management Letter
Dated January 20, 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.

February 11, 1998



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

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January 20, 1998

**REGIONAL MANAGEMENT CENTER 5, LAKE CHARLES
DEPARTMENT OF EDUCATION
BOARD OF ELEMENTARY AND
SECONDARY EDUCATION
STATE OF LOUISIANA
Lake Charles, Louisiana**

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 1997, we conducted certain procedures at the Regional Management Center 5, Lake Charles. Our procedures included (1) a review of the center's internal controls; (2) tests of financial transactions for the year ended June 30, 1997; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the year ended June 30, 1997; and (4) a review of compliance with prior year report recommendations.

The June 30, 1997, Annual Fiscal Report of the Regional Management Center 5, Lake Charles was not audited or reviewed by us, and, accordingly, we do not express an opinion or any other form of assurance on that report. 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.

In our prior report on the Regional Management Center 5, Lake Charles for the year ended June 30, 1996, we reported findings relating to time and attendance records and memberships in civic organizations. These findings have either been resolved by management or are addressed in the audits of the individual campuses in the region.

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.

LEGISLATIVE AUDITOR

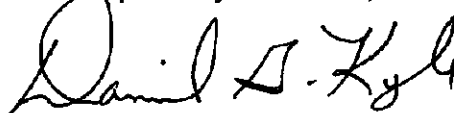
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By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in cursive script that reads "Daniel G. Kyle". The signature is written in black ink and is positioned above the printed name and title.

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DHM:DLH:dl

[REGMAN5]