

LOUISIANA TECHNICAL COLLEGE - REGION 1
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED MAY 5, 2010

**LEGISLATIVE AUDITOR
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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

March 31, 2010

LOUISIANA TECHNICAL COLLEGE - REGION 1
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
New Orleans, Louisiana

As part of our audit of the Louisiana Community and Technical College System's (System) financial statements for the year ended June 30, 2009, we considered Louisiana Technical College - Region 1's (Region) internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the Region'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*.

The Annual Financial Report of Louisiana Technical College - Region 1 provided to the System was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Region's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our accountant's review report on the Louisiana Technical College - Region 1 for the year ended June 30, 2008, we reported findings relating to inadequate control over Pell Grant returns and failure to follow movable property procedures. These findings have been resolved by management.

Based on application of the procedures referred to previously, we found no matters that required disclosure in this management letter.

This letter is intended for the information and use of the Region and its management, others within the Region, the Louisiana Community and Technical College System and its board of supervisors, and the Louisiana Legislature 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,

Daryl G. Purpera, CPA
Legislative Auditor

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