

CAPITAL AREA TECHNICAL COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED DECEMBER 22, 2010

**LEGISLATIVE AUDITOR
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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.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$16.32. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3291 or Report ID No. 80100032 for additional information.

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Our procedures at the Capital Area Technical College (college) for the period July 1, 2008, through June 30, 2010, disclosed:

- No findings involving internal control and its operations were identified.
- No findings of noncompliance with applicable laws and regulations or other matters were identified.
- No significant control deficiencies or errors relating to fixed assets, accounts payable and accruals, and education and general expenses were identified.
- The finding identified in the prior management letter, dated March 24, 2009, relating to inadequate internal control over accounts payable has been resolved.

We did not audit the Annual Fiscal Reports of the college; however, we did perform certain procedures in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States as part of our audit of the Louisiana Community and Technical College System's (System) financial statements. This report is a public report and has been distributed to state officials. We appreciate the college's assistance in the successful completion of our work.

Mission

The mission of Capital Area Technical College (formerly known as Louisiana Technical College, Region 2) is to deliver instructional programs that provide skilled employees for business and industry that contribute to the overall economic development and workforce needs of the state. The college provides individuals with quality and relevant learning opportunities consistent with identified student, business and industry needs within a life-long learning environment.

The college is a public state technical college which consists of five campuses located in the Greater Capital Area region:

- Baton Rouge Campus, Baton Rouge, Louisiana
- Port Allen Extension Campus, Port Allen, Louisiana
- Folkes Campus, Jackson, Louisiana
- Jumonville Campus, New Roads, Louisiana
- Westside Campus, Plaquemine, Louisiana

The college is governed by the System and nationally accredited by the Council on Occupational Education.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 16, 2010

**CAPITAL AREA TECHNICAL COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513 and as part of our audit of the Louisiana Community and Technical College System's (System) financial statements for the fiscal year ended June 30, 2010, we conducted certain procedures at the Capital Area Technical College (college) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of the college's operations and system of internal controls through inquiry, observation, and review of the college's policies and procedures documentation including a review of the related laws and regulations applicable to the college.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the college's annual fiscal report and/or system-generated reports and obtained explanations from college management for any significant variances.
- Our auditors reviewed the status of the finding identified in the prior engagement. In our prior management letter on the college, dated March 24, 2009, we reported a finding relating to inadequate internal control over accounts payable. This finding has been resolved by management.
- Our auditors considered internal control over financial reporting; examined evidence supporting the college's fixed assets, accounts payable and accruals, and education and general expenses; and tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements for the fiscal year ended June 30, 2010. These procedures were performed in accordance with *Government Auditing Standards* as part of our audit of the System's financial statements for the fiscal year ended June 30, 2010.

The Annual Fiscal Reports of the college were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The college's accounts are an integral part of the 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 significant deficiencies, noncompliance, or errors relating to our analytical procedures or our other audit procedures that should be communicated to management.

This letter is intended for the information and use of the college and its management, others within the college and the System, the System Board, 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 distributed by the Legislative Auditor as a public document and it has been distributed to appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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CATC 2010