

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

State Police Commission  
State of Louisiana  
Baton Rouge, Louisiana

June 18, 1997

OFFICIAL  
FILE COPY  
**DO NOT SEND OUT**  
Detach necessary  
copies from this  
copy and PLACE  
STICK IN FILE



***Financial and Compliance Audit Division***

---

---

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

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

**MEMBERS**

**Representative Francis C. Thompson, Chairman**  
**Senator Ronald C. Bean, Vice Chairman**

**Senator Robert J. Barham**  
**Senator Wilson E. Fields**  
**Senator Thomas A. Greene**  
**Senator Craig F. Romero**  
**Representative F. Charles McMains, Jr.**  
**Representative Edwin R. Murray**  
**Representative Warren J. Triche, Jr.**  
**Representative David Vitter**

**LEGISLATIVE AUDITOR**

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

**DIRECTOR OF FINANCIAL AND COMPLIANCE AUDIT**

**Albert J. Robinson, Jr., CPA**

**STATE POLICE COMMISSION  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**Management Letter  
Dated May 12, 1997**

**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.**

**June 18, 1997**



OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

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

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (504) 339-3800  
FACSIMILE: (504) 339-3870

May 12, 1997

**STATE POLICE COMMISSION**  
**STATE OF LOUISIANA**  
Baton Rouge, 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 State Police Commission. Our procedures included (1) a review of the commission's internal control structure; (2) tests of financial transactions for the years ending June 30, 1997, and June 30, 1996; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 1997, and June 30, 1996.

The Annual Fiscal Reports of the State Police Commission are not within the scope of our work, and, accordingly, we offer no form of assurance on those reports. The commission'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 commission personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary. Based upon the application of the procedures referred to previously, we found no matters that required disclosure in this report.

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

MCF:MWB:dl

[SPC]