

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Alexandria Campus
Louisiana Community and
Technical College System
State of Louisiana
Alexandria, Louisiana

October 17, 2001



Financial and Compliance Audit Division

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

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**LOUISIANA TECHNICAL COLLEGE,
ALEXANDRIA CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Alexandria, Louisiana**

Management Letter
Dated May 23, 2001

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.

October 17, 2001



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May 23, 2001

**LOUISIANA TECHNICAL COLLEGE,
ALEXANDRIA CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Alexandria, Louisiana

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ending June 30, 2001, we considered the Louisiana Technical College, Alexandria Campus' internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the campus' 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 the Alexandria Campus' 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 campus' 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 financial information provided to the Louisiana Community and Technical College System by the Alexandria Campus is not audited or reviewed by us, and, accordingly, we do not express an opinion on that information. The campus' 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 the Single Audit Report for the State of Louisiana.

However, the following matter came to our attention and the Louisiana Community and Technical College System is pursuing legal clarification on the matter.

Petition for Summary Judgment

An employee of the Louisiana Technical College, Alexandria Campus, who is also a state legislator, was allowed to take "other leave" instead of annual leave or leave without pay for time spent performing duties as a legislator. The leave policies adopted on May 10, 2000, by the Louisiana Community and Technical College System (LCTCS) Board of Supervisors for the administration of leave for all unclassified, non-civil service employees do not provide for the taking of "other leave" for this purpose. The legislator

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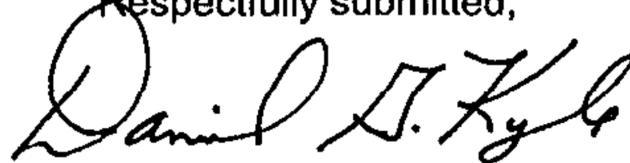
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was an employee of the Alexandria Campus when the technical colleges were transferred from the Board of Elementary and Secondary Education (BESE) to the LCTCS on July 1, 1999.

The employee contends that Act 151 of the 1998 Extraordinary Session prohibits the LCTCS from applying new policies and rules to employees transferred to the LCTCS on July 1, 1999, and since BESE policy allowed the taking of "other leave" by legislators, that policy would continue in effect for former BESE employees now under the LCTCS. The LCTCS is attempting to resolve the issue by seeking a Petition for Summary Judgment by the court. The LCTCS contends that the employee does not have the right to take "other leave" and that the employee's interpretation of the language in Act 151 would result in an unconstitutional infringement on the authority of the LCTCS Board of Supervisors.

This letter is intended for the information and use of the campus 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 the appropriate public officials.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

LJD:STD:DSP:dl

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