

LOUISIANA DELTA COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED DECEMBER 4, 2013

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**FIRST ASSISTANT LEGISLATIVE AUDITOR
AND STATE AUDIT SERVICES**
PAUL E. PENDAS, CPA

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 19, 2013

**LOUISIANA DELTA COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Monroe, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our audit of the Louisiana Community and Technical College System's (System) financial statements and the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2013, we conducted certain procedures at Louisiana Delta Community College (college) for the period from July 1, 2012, through June 30, 2013.

- Our auditors obtained and documented an understanding of the college's operations and system of internal controls, through inquiry, observation, and review of its policies and procedures, including a review of the 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 reports and/or system-generated reports and obtained explanations from management for any significant variances. We also analyzed the college's revenues, expenses, enrollment, and completers over the last four years.
- Our auditors considered internal control over financial reporting and examined evidence supporting the college's account balances and classes of transactions material to the System's financial statements as follows:

Statement of Net Position - Accounts payable and accrued liabilities, unearned revenues, and net position

Statement of Revenues, Expenses, and Changes in Net Position - Student tuition and fees, federal nonoperating revenues, and education and general expenses

We also tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements, as part of our

audit of the System's Annual Financial Report for the fiscal year ended June 30, 2013, in accordance with *Government Auditing Standards* and Office of Management and Budget Circular A-133.

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

Based on the application of the procedures referred to previously, we found no significant issues relating to our analytical procedures or other audit procedures that are required to be reported to management.

The purpose of this letter is solely to describe the scope of our work at the college and not to provide an opinion on the effectiveness of the college's internal control over financial reporting or on compliance. Accordingly, this letter is not intended to be and should not be used for any other purpose. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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