

# STATE OF LOUISIANA

**Office of the Lieutenant Governor  
State of Louisiana**  
Baton Rouge, Louisiana

April 7, 2004



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**OFFICE OF THE LIEUTENANT GOVERNOR  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

Report Dated March 22, 2004

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.

April 7, 2004



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March 22, 2004

**HONORABLE MITCHELL J. LANDRIEU**  
**LIEUTENANT GOVERNOR**  
**OFFICE OF THE LIEUTENANT GOVERNOR**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Office of the Lieutenant Governor. Our procedures included (1) a review of the office's internal control; (2) tests of financial transactions for the period from July 1, 2002, through March 22, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through March 22, 2004. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and other office personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Office of the Lieutenant Governor were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The office's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

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

This report is intended for the information and use of the Office of the Lieutenant Governor 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 report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grover C. Austin".

Grover C. Austin, CPA  
First Assistant Legislative Auditor

ATB:WDG:PEP:ss

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