

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Board of Regents for Higher Education
State of Louisiana
Baton Rouge, Louisiana

March 21, 2001



Financial and Compliance Audit Division

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

**BOARD OF REGENTS FOR HIGHER EDUCATION
STATE OF LOUISIANA**
Baton Rouge, Louisiana

Procedural Report
Dated March 14, 2001

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March 21, 2001

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

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

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

1600 NORTH THIRD STREET
POST OFFICE BOX 94397
TELEPHONE: (225) 339-3800
FACSIMILE: (225) 339-3870

March 14, 2001

BOARD OF REGENTS FOR HIGHER EDUCATION
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Board of Regents for Higher Education. Our procedures included (1) a review of the board's internal controls; (2) tests of financial transactions for the years ending June 30, 2001, and June 30, 2000; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2001, and June 30, 2000. Our procedures were more limited than would be necessary to give an opinion on internal controls and on compliance with laws, regulations, policies, and procedures governing financial activities.

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

The Annual Fiscal Reports of the Louisiana Board of Regents for Higher Education were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The board's accounts are an integral part of the State of Louisiana'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 report.

This report is intended for the information and use of the Louisiana Board of Regents for Higher Education and its management. 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 that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

JB:ES:RCL:ss

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