

COUNCIL FOR THE DEVELOPMENT  
OF FRENCH IN LOUISIANA  
STATE OF LOUISIANA



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PROCEDURAL REPORT  
ISSUED MARCH 30, 2005

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March 16, 2005

**COUNCIL FOR THE DEVELOPMENT  
OF FRENCH IN LOUISIANA  
STATE OF LOUISIANA**  
Lafayette, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Council for the Development of French in Louisiana. Our procedures included (1) a review of the council's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through March 16, 2005; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through March 16, 2005; and (4) a review of compliance with prior report recommendations. 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 selected council personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. After analyzing the data based upon the application of the procedures referred to previously, we noted that the size of the Council for the Development of French in Louisiana's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial. We found no other matters that require disclosure in this report.

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

In our prior report on the Council for the Development of French in Louisiana, dated March 14, 2003, we reported a finding relating to expenditure control procedures not followed. This finding has been substantially resolved by management and is no longer a reportable condition.

This report is intended solely for the information and use of the council 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 distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Steve J. Theriot, CPA  
Legislative Auditor