

L.E. FLETCHER TECHNICAL COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED FEBRUARY 16, 2011

**LEGISLATIVE AUDITOR
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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 and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Seven copies of this public document were produced at an approximate cost of \$19.04. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3573 or Report ID No. 80100053 for additional information.

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	Page
Procedural Summary.....	3
Procedural Report	5

Our procedures at the L.E. Fletcher Technical Community College (college) for the period July 1, 2008, through June 30, 2010, disclosed the following:

- No findings involving internal control and its operations were identified.
- No findings of noncompliance with applicable laws and regulations or other matters were identified.
- No significant control deficiencies or errors relating to cash receipts, movable property, payroll and related benefits, and certain nonpayroll expenditure transactions (operating services and supplies) were identified.

This work did not constitute an audit under auditing standards. This report is a public report and has been distributed to state officials. We appreciate the college's assistance in the successful completion of our work.

Mission

The college is an open-admission, two-year public institution of higher education dedicated to offering quality technical and academic programs to the citizens of South Louisiana for the purpose of preparing individuals for employment, career advancement, and lifelong learning. The college assures that its programs are responsive to the needs of the citizens, business and industry, and other educational institutions of Louisiana.

The college is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award associate degrees.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 14, 2011

**L.E. FLETCHER TECHNICAL COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Houma, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the L.E. Fletcher Technical Community College (college) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of the college's operations and system of internal controls through inquiry, observation, and review of the college's policies and procedures documentation including a review of the related 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 college management for any significant variances.
- Based on the documentation of the college's controls and our understanding of related laws and regulations, procedures were performed on the college's cash receipts, movable property, payroll and related benefits, and certain nonpayroll expenditure transactions (operating services and supplies).

Based on the application of these procedures, we found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our other procedures on the selected controls and transactions that should be communicated to management.

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.

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 Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This procedural report is intended for the information and use of the college and its management, others within the college, the Louisiana Community and Technical College System and its Board of Supervisors, and the Louisiana Legislature 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,

A handwritten signature in blue ink, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

JMJ:JR:EFS:THC:dl

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