

OFFICE OF THE LIEUTENANT GOVERNOR  
STATE OF LOUISIANA



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PROCEDURAL REPORT  
ISSUED MARCH 8, 2006

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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 office of the Legislative Auditor.

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February 27, 2006

**HONORABLE MITCHELL J. LANDRIEU**  
**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 July 1, 2004, through February 27, 2006; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2004, through February 27, 2006. 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 office personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Office of the Lieutenant Governor was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. 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 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,

Steve J. Theriot, CPA  
Legislative Auditor

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