

NORTHEAST LOUISIANA TECHNICAL COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED JUNE 9, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 18, 2010

**NORTHEAST LOUISIANA TECHNICAL COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA  
Monroe, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Northeast Louisiana Technical College for the period from July 1, 2009 through May 18, 2010. Our procedures included (1) a review of the college's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with prior year 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 college personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Northeast Louisiana Technical College was not within the scope of our work, and, accordingly, we offer no opinion on that report upon its issuance. 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.

In our fiscal year 2009 management letter on the Northeast Louisiana Technical College, formerly known as the Louisiana Technical College - Region 8, dated April 26, 2010, we reported findings relating to the college's failure to comply with property control regulations, failure to follow payroll policies and regulations, and failure to follow state purchasing regulations. These findings have been resolved by management.

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

This procedural report is intended for the information and use of the college and its management, others within the college, 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 that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

SBM:WJR:BQD:THC:dl

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