

SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED DECEMBER 8, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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BATON ROUGE, LOUISIANA 70804-9397**

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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 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. Six copies of this public document were produced at an approximate cost of \$16.32. 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](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3405 or Report ID No. 80100052 for additional information.

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Our procedures at the South Central Louisiana Technical College for the period July 1, 2008, through June 30, 2010, disclosed:

- No significant control deficiencies or errors relating to cash receipts, revenue and receivables, capital assets, accounts payable and accruals, and educational and general expenses were identified.
- No findings of noncompliance with applicable laws and regulations or other matters were identified.
- The finding identified in our prior report on South Central Louisiana Technical College, dated January 22, 2009, relating to inadequate controls over accounts payable, has been resolved by management.

We did not audit the Annual Fiscal Reports of South Central Louisiana Technical College; however, we did perform certain procedures in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, as part of our audit of the Louisiana Community and Technical College System's financial statements for the year ended June 30, 2010. 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.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

November 29, 2010

**SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**  
Morgan City, Louisiana

As required by Louisiana Revised Statute 24:513 and as part of our audit of the Louisiana Community and Technical College System's (System) financial statements for the fiscal year ended June 30, 2010, we conducted certain procedures at the South Central Louisiana Technical College (college) for the period from July 1, 2008, through June 30, 2010.

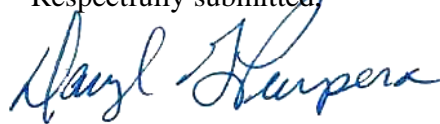
- Our auditors obtained and documented a basic understanding of the college's operations and system of internal controls through inquiry, observation, and review of the college's policies and procedures documentation, including a review of the related laws and regulations applicable to the college.
- 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.
- Our auditors reviewed the status of the finding identified in the prior year engagement. In our prior report on the college, dated January 22, 2009, we reported a finding relating to inadequate controls over accounts payable, which has been resolved by management.
- Our auditors considered internal control over financial reporting; examined evidence supporting the college's accounts and balances of capital assets, accounts payable and accruals, and education and general expenses that were material to the System's financial statements; and tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements, for the fiscal year ended June 30, 2010, in accordance with *Government Auditing Standards*.
- Based on the documentation of the college's controls and our understanding of related laws and regulations, procedures were performed relating to the college's cash receipts and revenue and receivables.

The Annual Fiscal Reports of the college were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The college's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of these procedures referred to previously, we found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our procedures on cash receipts, revenue and receivables, capital assets, accounts payable and accruals, and education and general expenses that should be communicated to management. The prior year finding related to inadequate controls over accounts payable has been resolved by management.

This letter is intended for the information and use of the college and its management, others within the college, the System, 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 letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

MH:JR:EFS:THC:dl

SCLTC 2010