

RIVER PARISHES COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



PROCEDURAL REPORT

ISSUED OCTOBER 10, 2007

**LEGISLATIVE AUDITOR
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September 13, 2007

RIVER PARISHES COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Sorrento, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the River Parishes Community College from July 1, 2005, through June 30, 2007. 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 financial information provided by the River Parishes Community College was not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. 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 prior report on River Parishes Community College, dated May 12, 2005, we reported findings relating to untimely deposits of cash receipts and payroll control weaknesses. Those 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 report is intended solely for the information and use of the college 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

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