

LOUISIANA UNIVERSITIES MARINE CONSORTIUM
FOR RESEARCH AND EDUCATION
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED APRIL 9, 2008

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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 \$13.26. 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.state.la.us. When contacting the office, you may refer to Agency ID No. 8835 or Report ID No. 80080013 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

March 13, 2008

**EXECUTIVE BOARD OF THE LOUISIANA
UNIVERSITIES MARINE CONSORTIUM
FOR RESEARCH AND EDUCATION
DEPARTMENT OF EDUCATION
STATE OF LOUISIANA
Chauvin, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Universities Marine Consortium (LUMCON) for Research and Education, a marine research and education facility within Louisiana state government, for the period from July 1, 2006, through March 13, 2008. Our procedures included (1) a review of LUMCON's internal control; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. 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 other LUMCON personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary. After analyzing the data and based on the application of the procedures referred to previously, we noted that the size of LUMCON's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

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

LOUISIANA UNIVERSITIES MARINE CONSORTIUM _____

This report is intended solely for the information and use of LUMCON 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

AC:JR:PEP:dl

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