

STATE OF LOUISIANA LEGISLATIVE AUDITOR

Louisiana Technical College,
Jefferson Campus
Louisiana Community and
Technical College System
State of Louisiana
Metairie, Louisiana

June 4, 2003



Financial and Compliance Audit Division

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**LOUISIANA TECHNICAL COLLEGE,
JEFFERSON CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**

Metairie, Louisiana

Management Letter
Dated April 23, 2003

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 and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

June 4, 2003



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LEGISLATIVE AUDITOR
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April 23, 2003

**LOUISIANA TECHNICAL COLLEGE,
JEFFERSON CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
Metairie, Louisiana

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ended June 30, 2003, we considered the Louisiana Technical College, Jefferson Campus' internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the campus' compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*.

The annual financial information provided to the Louisiana Community and Technical College System by the Louisiana Technical College, Jefferson Campus is not audited or reviewed by us, and, accordingly, we do not express an opinion on that financial information. The campus' accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

In our prior management letter dated April 20, 2001, on the Louisiana Technical College, Jefferson Campus for the year ended June 30, 2001, we reported a finding relating to untimely deposits of cash into the State Treasury. That finding has been resolved by management.

Based on the application of the procedures referred to previously, all significant findings are included in this letter for management's consideration.

**Failure to Submit a Document
Retention Schedule to State Archives**

The Louisiana Technical College, Jefferson Campus failed to submit a document retention schedule to State Archives as required by state law. Louisiana Revised Statute 44:411(A)(1) requires the head of every agency to submit to the state archivist record retention schedules proposing the length of time each state record series warrants retention for administrative, legal, or fiscal purposes after it has been created or received by the agency.

Neither the Functioning Campus Administrator nor her administrative staff was aware of the requirement to submit the required documentation to State Archives. Failure to submit and receive an approved retention schedule increases the risk of the untimely destruction of vital information that could be needed in the future and the campus may incur excessive storage costs for documents that will never be needed.

LEGISLATIVE AUDITOR

**LOUISIANA TECHNICAL COLLEGE,
JEFFERSON CAMPUS
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**

Management Letter, Dated April 23, 2003

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The Louisiana Technical College, Jefferson Campus should obtain the necessary information to prepare and submit a suitable retention schedule to State Archives as soon as possible. Once the retention schedule is approved, it should be implemented immediately. Management concurred in part with the finding because it does not believe that campus management is responsible for preparing or submitting a record retention schedule to State Archives. On March 12, 2003, the Louisiana Community and Technical College System (LCTCS) Board of Supervisors adopted a policy requiring each LCTCS chancellor, including the Louisiana Technical College chancellor, to establish a formal record policy. The policy will require approval of the LCTCS Board of Supervisors and the state archivist (see Appendix A).

The recommendation in this letter represents, in our judgment, that most likely to bring about beneficial improvements to the operations of the campus. The nature of the recommendation, its implementation costs, and its potential impact on the operations of the campus should be considered in reaching decisions on courses of action. The finding, which relates to the campus' compliance with applicable laws and regulations, should be addressed immediately by management.

This letter is intended for the information and use of the campus 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 letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Grover C. Austin, CPA
First Assistant Legislative Auditor

EB:JR:THC:ss

[LTCJC03]

Appendix A

Management's Corrective Action Plan and Response to the Finding and Recommendation



LOUISIANA TECHNICAL COLLEGE

Office of the Chancellor

150 Third Street – Suite 200
Baton Rouge, Louisiana 70801
Telephone: 225/219-9532
Facsimile: 225/219-9497

James S. Clarke, Ph.D.
Acting Chancellor

April 11, 2003

CAMPUSES:

Acadian Campus
Alexandria Campus
Ascension Campus
Avoyelles Campus
Bastrop Campus
Baton Rouge Campus
Charles B. Coreil
Campus
Delta Ouachita Campus
Evangeline Campus
Florida Parishes Campus
Folkes Campus
Gulf Area Campus
Hammond Area Campus
Huey P. Long Campus
Jefferson Campus
Jumonville Memorial
Campus
L. E. Fletcher Campus
Lafayette Campus
Lafourche Campus
Lamar Salter Campus
Mansfield Campus
Morgan Smith Campus
Natchitoches Campus
North Central Campus
Northeast LA Campus
Northwest LA Campus
Oakdale Campus
River Parishes Campus
Ruston Campus
Sabine Valley Campus
Shelby M. Jackson
Campus
Shreveport Bossier
Campus
Sidney N. Collier
Campus
Slidell Campus
Sowela Campus
Sullivan Campus
T. H. Harris Campus
Tallulah Campus
Teche Area Campus
West Jefferson Campus
Westside Campus
Young Memorial Campus

Grover C. Austin, CPA
First Assistant Legislative Auditor
Office of Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: Noncompliance with Record Retention Law

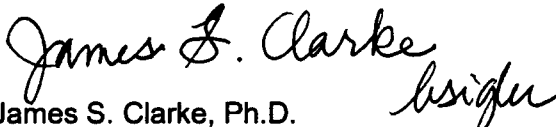
Dear Mr. Austin:

The Louisiana Technical College has received the audit finding referenced above relating to the Jefferson campus. Management concurs in part with this finding.

The Louisiana Community and Technical College System (LCTCS) Board of Supervisors adopted a policy on March 12, 2003, requiring each LCTCS Chancellor to establish a formal records retention policy. Accordingly, the Louisiana Technical College will prepare a formal records retention schedule for approval by the LCTCS Board of Supervisors and the State Archivist. Campus management has not been nor will be responsible for preparing or submitting a schedule to State Archives.

The person responsible for implementation of corrective action is Beth Sigler.

Sincerely,


James S. Clarke, Ph.D.
Acting Chancellor

C: Dr. Walter G. Bumphus (LCTCS President)
Ms. Toya Barnes-Teamer (Assistant Chancellor)
Mr. Justin M. Lemaitre (Campus Dean)
Mr. Allen Brown (LCTCS Internal Audit Director)
Ms. Jan Jackson (LCTCS Senior Vice President for Finance/Administration)
File