

LOUISIANA TECHNICAL COLLEGE REGION 9
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED MAY 5, 2010

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

April 9, 2010

LOUISIANA TECHNICAL COLLEGE REGION 9
LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM
STATE OF LOUISIANA
Bogalusa, Louisiana

As part of our audit of the Louisiana Community and Technical College System's (System) financial statements for the year ended June 30, 2009, we considered the Louisiana Technical College Region 9's (Region) internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the Region's 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 Report of the Region provided to the System was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Region'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 the procedures referred to previously, we found no matters that required disclosure in this management letter or in the Single Audit of the State of Louisiana.

This letter is intended for the information and use of region and its management, others within the Region, the Louisiana Community and Technical College System and its board of supervisors, 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
Legislative Auditor

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