



Report Highlights

Louisiana Delta Community College

Louisiana Community and Technical College System

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Financial Audit Services • November 2022

Why We Conducted This Audit

We performed certain procedures at Louisiana Delta Community College (LDCC) as a part of the Louisiana Community and Technical College System (System) audit, the Single Audit of the State of Louisiana, and to evaluate LDCC's accountability over public funds for the period July 1, 2021, through June 30, 2022.

What We Found

- LDCC submitted an inaccurate Annual Fiscal Report to the System, as errors were found that required adjusting, including an overstatement of scholarship allowances by \$4,892,251 and an understatement of scholarship and fellowship expenses by that same amount.
- LDCC has resolved the prior-report finding titled Inadequate Controls over Banner System.
- Financial information relating to the following accounts was materially correct, as adjusted: net position and education and general expenses.
- Based on the results of these procedures, we did not report any findings other than that noted above.

View the full report, including management's response, at www.la.gov.