



Report Highlights

Louisiana Delta Community College Louisiana Community and Technical College System

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80160071
Financial Audit Services • November 2016

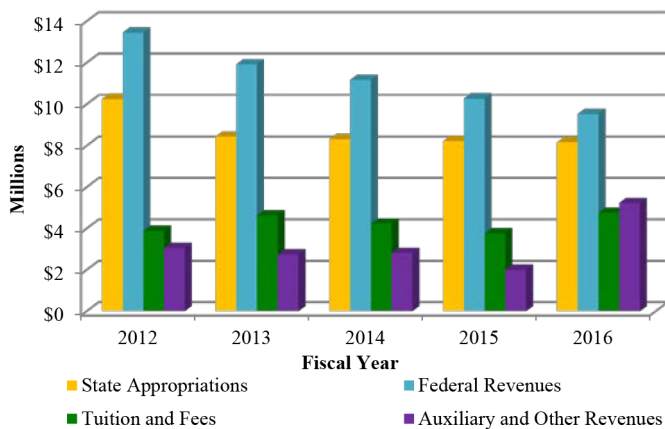
Why We Conducted This Audit

We performed certain audit procedures at Louisiana Delta Community College (LDCC) as a part of the Louisiana Community and Technical College System (System) audit and to evaluate LDCC's accountability over public funds for the period July 1, 2014, through June 30, 2016.

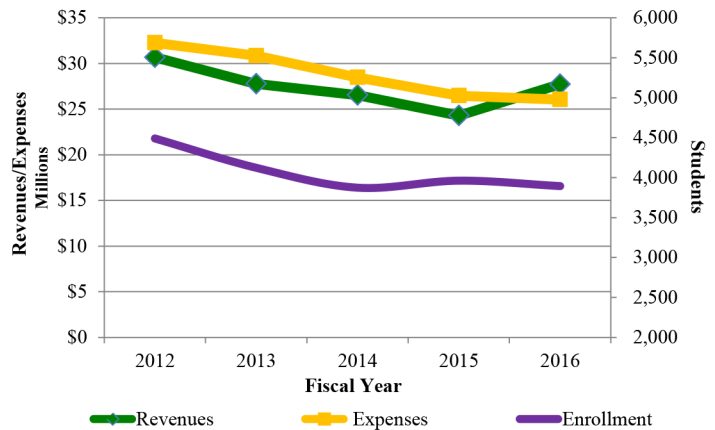
What We Found

- LDCC did not send out any billing notices on student accounts with unpaid balances, which totaled approximately \$1.4 million at June 30, 2016. LDCC also did not transfer any fiscal year (FY) 2016 delinquent accounts to the Louisiana Office of Debt Recovery.
- LDCC made unauthorized salary payments totaling \$36,035 to three employees when the college failed to obtain signed contract forms for these employees' adjunct and faculty overload assignments.
- LDCC granted staff inappropriate access to the Banner accounting system and failed to develop written information system policies and procedures.
- Financial information relating to the following accounts was materially correct: receivables, due from federal government, accounts payable and accruals, unearned revenues, net position, student tuition and fees, scholarship allowances, federal nonoperating revenues, and educational and general expenses. Based on the results of our procedures, we did not report any internal control deficiencies or noncompliance with laws and regulations, other than those noted above.
- Based on a five-year analysis, total revenues and expenses have gradually decreased with enrollment until FY 2016. In FY 2016, there was an increase in other revenues due to the private donation of land and buildings valued at more than \$2 million for the establishment of a campus in Jonesboro and the relocation of the Winnsboro campus. Although there was a drop in enrollment, there was an increase in tuition in 2016 that contributed to the stabilization of tuition revenue. The increase in tuition rates is permitted by the GRAD Act (Act 741 of the 2010 Regular Session of the Louisiana Legislature) and Act 196 of the 2011 Regular Session of the Louisiana Legislature, which established a uniform fee schedule for the System.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Sources: FY 2012–2016 LDCC Annual Fiscal Reports, as adjusted, and Board of Regents website Data Publication

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