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Report Highlights

Louisiana Delta Community College

Louisiana Community and Technical College System

Audit Control # 80180100
Financial Audit Services • December 2018

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 and to evaluate LDCC's accountability over public funds for the period July 1, 2016, through June 30, 2018.

What We Found

- For the second consecutive audit, LDCC has not sent notices to students or transferred to the Louisiana Office of Debt Recovery all student balances outstanding more than two years old. LDCC sent notices out in fiscal years 2017 and 2018 related to outstanding account balances that were delinquent from the period June 2009 through January 2014. Also, LDCC allowed four students with outstanding balances from previous semesters to attend subsequent classes. In addition, LDCC reported approximately \$1.2 million as current receivable balances that were more than three years old.
- LDCC granted approximately \$177,000 of chancellor waivers to out-of-state students during the Spring 2018 and Summer 2018 semesters without developing procedures and criteria for the waiver, or documenting the reasons for granting waivers in students' financial aid files, as required by System policy.
- For the second consecutive audit, LDCC has not adopted written policies and procedures for granting, monitoring, or terminating the access of employees to its Banner accounting system. In addition, LDCC did not accurately set up its student fee tables in Banner for online students. For certain courses, students were not charged the \$7 per hour student services fee while others were charged an extra \$1 per hour. Also, online students taking more than 12 hours were overcharged approximately \$59,000 for the fiscal year ended June 30, 2018.
- Management has resolved the prior-report finding related to Unauthorized Salary Payments.
- Financial information relating to the following accounts was materially correct, as adjusted: receivables, accounts payable and accrued liabilities, unearned revenues resulting from student tuition and fees, net position, student tuition and fees net of scholarship allowances, and educational and general expenses.
- Based on the results of these procedures, we did not report any internal control deficiencies or noncompliance with laws and regulations, other than those noted above.

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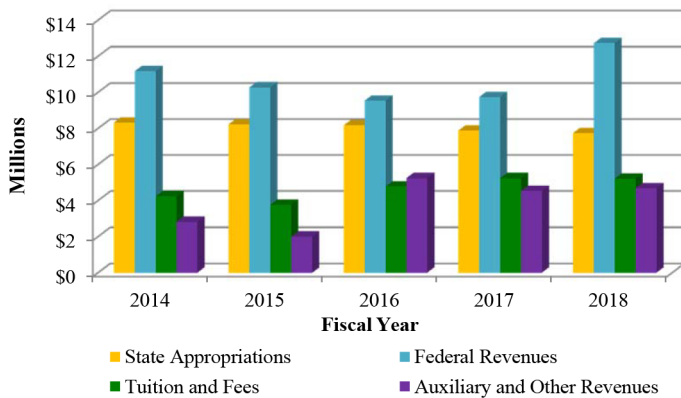
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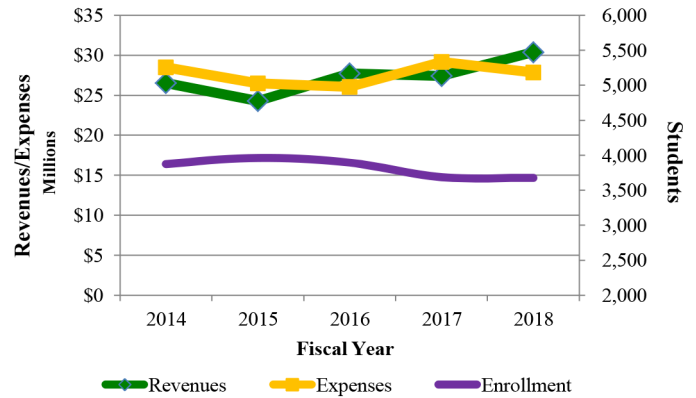
What We Found (Cont.)

- In fiscal year 2018, there was a significant increase in federal revenues due in part to an increase in the maximum Pell award amount, and students pursuing more credit hours while enrollment remained relatively constant. In addition, LDCC was selected as the new Louisiana Headquarters for the Small Business Development Center and received related federal grant funds.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Source: FY 2014-2018 LDCC Annual Fiscal Reports, as adjusted, and Board of Regents website