



Report Highlights

Northshore Technical Community College Louisiana Community and Technical College System

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Audit Control # 80140135
Financial Audit Services • October 2014

Why We Conducted This Audit

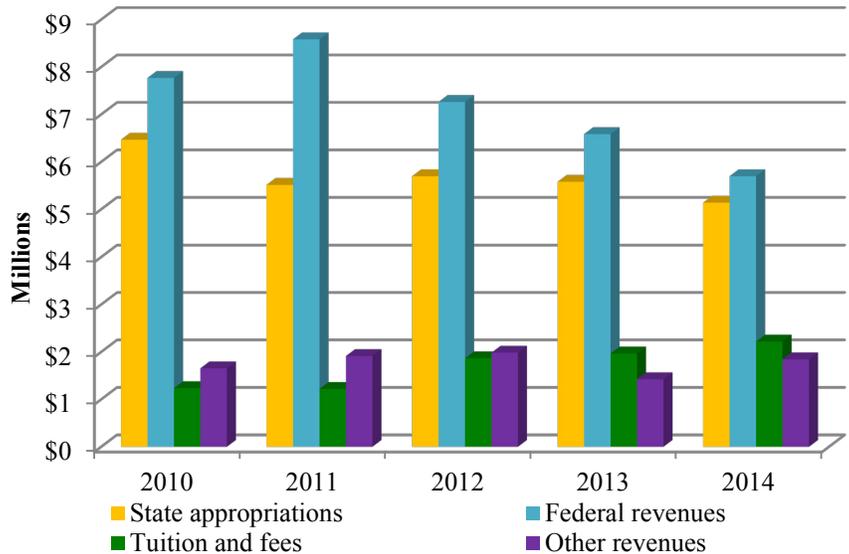
In accordance with Act 209 of the 2011 Regular Legislative Session, Northshore Technical College became Northshore Technical Community College effective June 27, 2011. As a part of the process for accreditation, the Southern Association of Colleges and Schools required a fiscal year 2014 financial statement audit.

What We Found

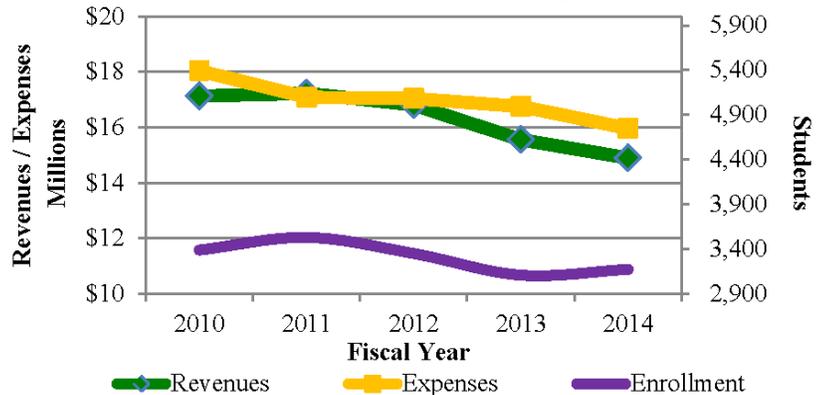
The results of our procedures disclosed:

- The financial statements, as adjusted, are fairly presented for the year ended June 30, 2014.
- The college's internal controls provide reasonable accountability over public funds for the period examined.
- Based on a five-year analysis, total revenues and expenses have decreased. Since 2010, federal revenues have decreased nearly 27% mainly because of non-recurring American Recovery and Reinvestment Act funds; state appropriations have decreased nearly 21%; and tuition revenues have increased by nearly 80%. The increase in tuition is attributed mainly to increases 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 Legislature, which established a uniform fee schedule for the System; along with the change from a technical college to a community college in 2011.

Five-Year Revenue Trend



Fall Enrollment Trend Analysis



Source: Annual Fiscal Reports (as adjusted)