



Report Highlights

Northshore Technical Community College Louisiana Community and Technical College System

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80150094
Financial Audit Services • November 2015

Why We Conducted This Audit

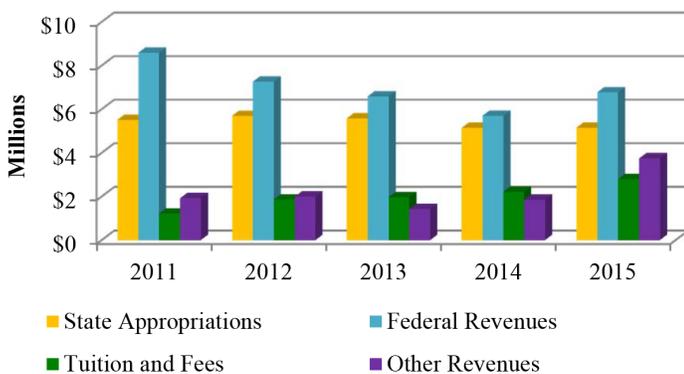
In accordance with Act 209 of the 2011 Regular Legislative Session, Northshore Technical College became Northshore Technical Community College effective June 27, 2011. As a part of the process for accreditation, the Southern Association of Colleges and Schools required a fiscal year 2015 financial statement audit.

What We Found

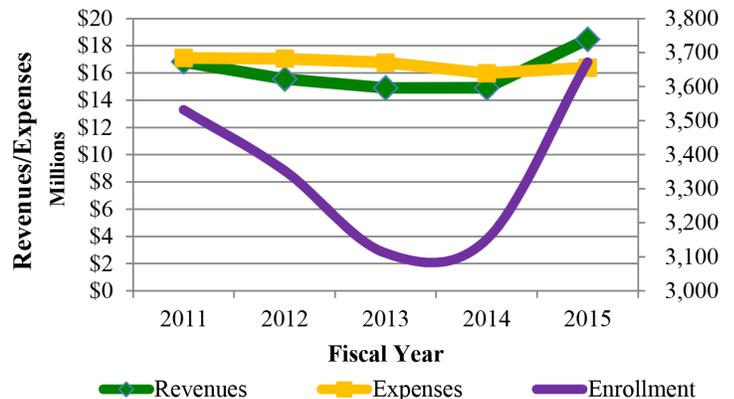
The results of our procedures disclosed the following:

- The financial statements, as adjusted, are fairly presented for the year ended June 30, 2015.
- The college’s internal controls provide reasonable accountability over public funds for the period examined.
- Over the past five fiscal years, total revenues have increased and expenses have decreased. Since 2011, federal revenues have decreased nearly 21% mainly because of non-recurring American Recovery and Reinvestment Act Funds; state appropriations have decreased nearly 7%; and tuition revenues have increased by nearly 129%. 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 and the increase in enrollment.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Source: Annual Fiscal Reports (as adjusted)