



Report Highlights

Northeast Louisiana Technical College

Louisiana Community and Technical College System

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Why We Conducted This Audit

Act 681 of the 2012 Legislative Session merged the Northeast Louisiana Technical College (College) with the Louisiana Delta Community College, effective July 1, 2012. As a part of the process for approval of the merger and accreditation, the Southern Association of Colleges and Schools required that an audit be performed on the College's fiscal year 2012 activities.

What We Found

We considered the College's controls, compliance, and financial reporting related to certain accounts such as cash, capital assets, benefits payable, tuition revenues, and state appropriations. We also examined financial trends to look for unusual changes that did not follow a logical pattern and analyzed the College's revenues, expenses, tuition, fees, enrollment, and completers over the last four years. Our procedures disclosed the following:

- The financial statements are fairly stated.
- The prior finding regarding the late return of Pell funds has been resolved, and we did not report any new findings on internal control or compliance with laws or regulations.
- As shown in the four-year trend analysis below, the College has become more dependent on federal revenues, tuition, fees, and other revenues after state appropriations dropped in fiscal year 2010. The College's enrollment and total completers continue to decline.

