



# Report Highlights

## Delgado Community College Louisiana Community and Technical College System

DARYL G. PURPERA,  
CPA, CFE

Audit Control # 80140114  
Financial Audit Services • December 2014

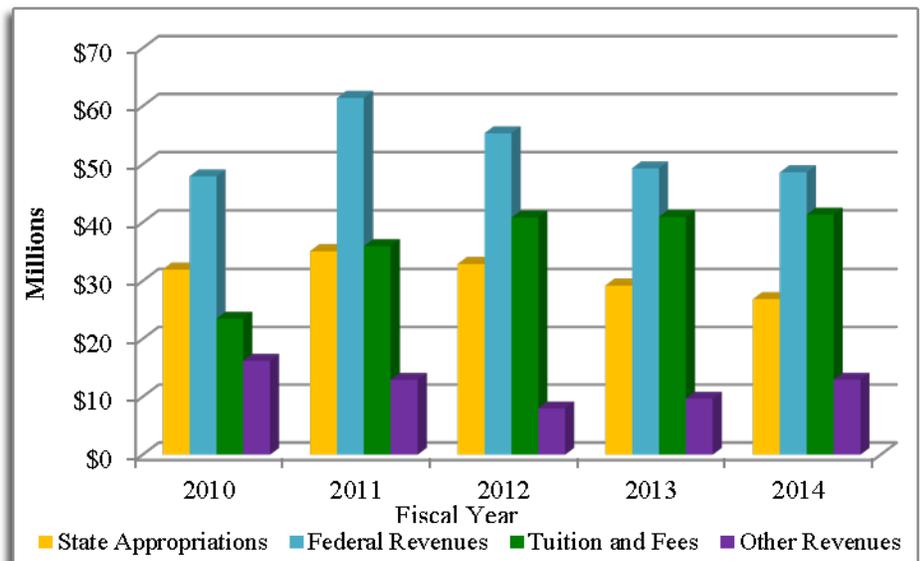
### Why We Conducted This Audit

We performed certain audit procedures at Delgado Community College (College) as a part of the Louisiana Community and Technical College System audit and the Single Audit of the State of Louisiana, and to evaluate its accountability over public funds for the period July 1, 2013 through June 30, 2014.

### What We Found

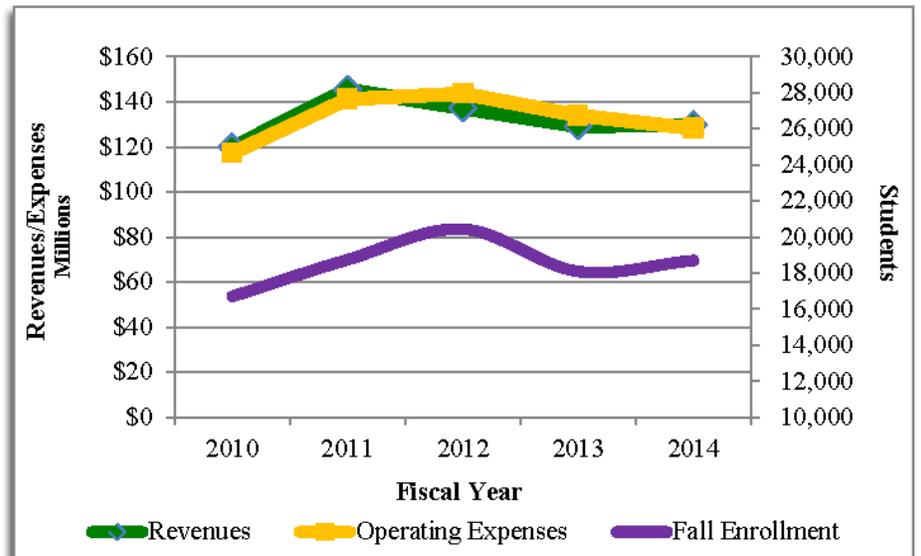
- The College did not return \$15,133 of federal Title IV funds to the U.S Department of Education.
- The College did not have an adequate system for tracking parking citations issued by the campus police, increasing the risk of errors or fraud in an operational area that reported approximately \$153,000 in collections during the fiscal year.
- Financial information relating to the following accounts was fairly presented, as adjusted: cash, receivables, capital assets, payables, net position, revenues, and expenses. Internal control related to those accounts was adequate for the period examined.
- Based on a five-year analysis, total expenses and revenues have gradually decreased since 2011. The College has become more dependent on tuition and fees as federal revenues and state appropriations have decreased.

### Five-Year Revenue Trend



Source: Fiscal year 2010–2014 Annual Fiscal Reports, as adjusted, and Board of Regents Website

### Fiscal/Enrollment Trends



Source: Fiscal year 2010–2014 Annual Fiscal Reports, as adjusted, and Board of Regents website