



Report Highlights

Louisiana Delta Community College Louisiana Community and Technical College System

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Audit Control # 80140047
Financial Audit Services • November 2014

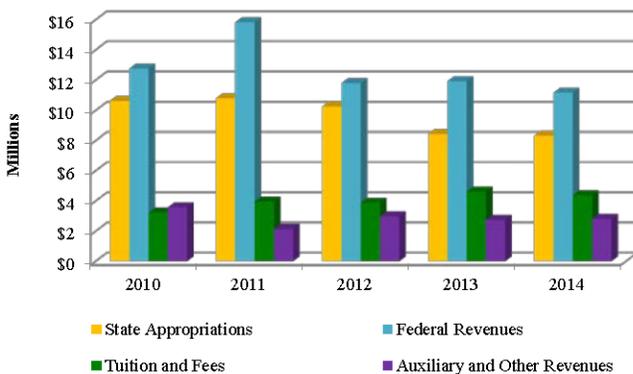
Why We Conducted This Audit

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

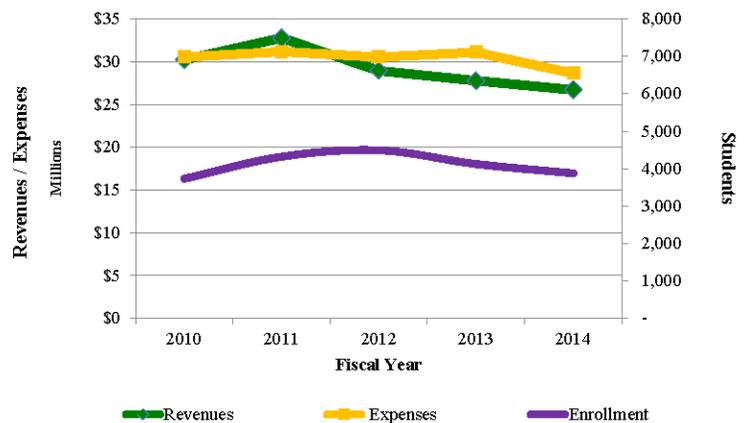
What We Found

- Financial information relating to the following accounts was materially correct: accounts payable and accrued liabilities, net position, federal non-operating revenues, and education and general expenses.
- Internal control for those accounts was adequate for the period examined.
- In analyzing financial trends of LDCC over the past five years, total revenues and expenses have gradually decreased. Since 2010, federal revenues decreased by 12%, due to temporary federal stimulus funds discontinued after 2011, and state appropriations decreased by 22%; however, tuition and fees have increased by 36%. As external revenues decrease, LDCC's operations become more dependent on tuition and fees and other revenues collected by the college, which are directly related to enrollment.

Five-Year Revenue Trend



Fall Enrollment Trend Analysis



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