



Report Highlights

Northwest Louisiana Technical College Louisiana Community and Technical College System

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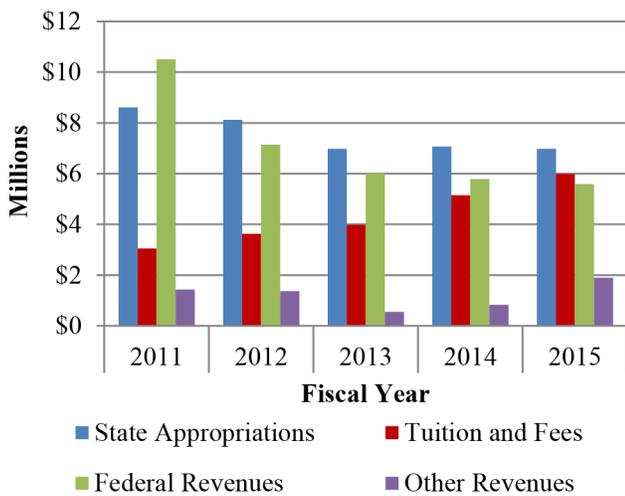
Why We Conducted This Work

We conducted procedures at Northwest Louisiana Technical College (College) to evaluate certain controls the College uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2014, through June 30, 2015.

What We Found

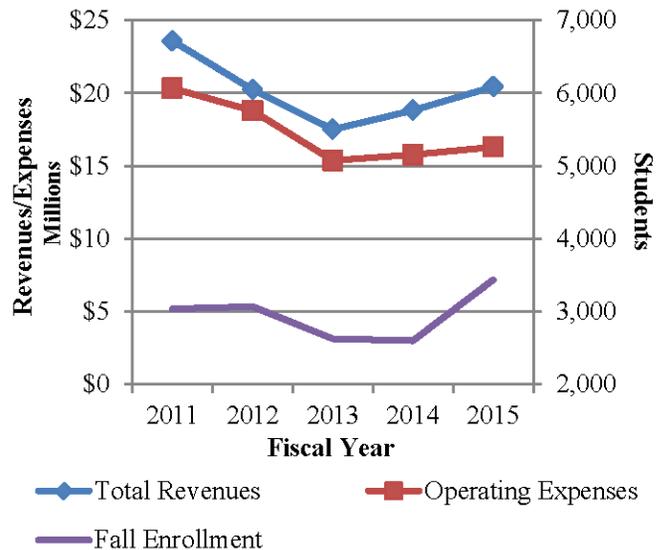
- We evaluated the controls and transactions relating to tuition and fee rates, scholarship discounts and allowances, movable property, travel expenditures, and nonpayroll expenditures. We found those controls provided reasonable accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We analyzed the College’s revenues, expenses, and enrollment over the last five fiscal years and compared the most current and prior-year financial activity using the College’s annual fiscal reports. In fiscal year 2015, enrollment, tuition and fee revenues, and other revenues increased when compared to the prior year. Enrollment increased as a result of new instructional programs being offered and an increased number of students accepted for all programs. Tuition and fee revenues increased because of an increase in the fee rates along with the increase in enrollment. Other revenues increased because the College received Board of Regents Workforce and Innovation for a Stronger Economy funds in fiscal year 2015. Operating expenses increased in response to increased program activity.

Five-Year Revenue Trend



Source: College Annual Financial Reports

Fiscal/Enrollment Trends



Source: College Annual Financial Reports and Board of Regents Enrollment Data