



Report Highlights

South Louisiana Community College Louisiana Community and Technical College System

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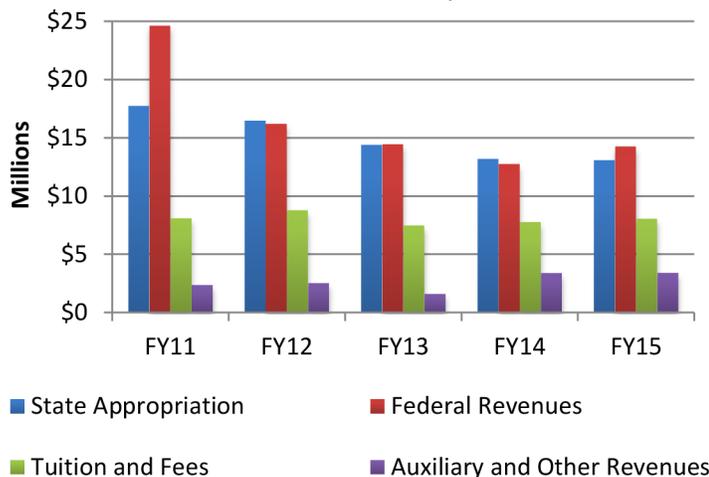
Why We Conducted This Audit

We performed certain procedures at South Louisiana Community College (College) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate the College's accountability over public funds for the period July 1, 2014, through June 30, 2015.

What We Found

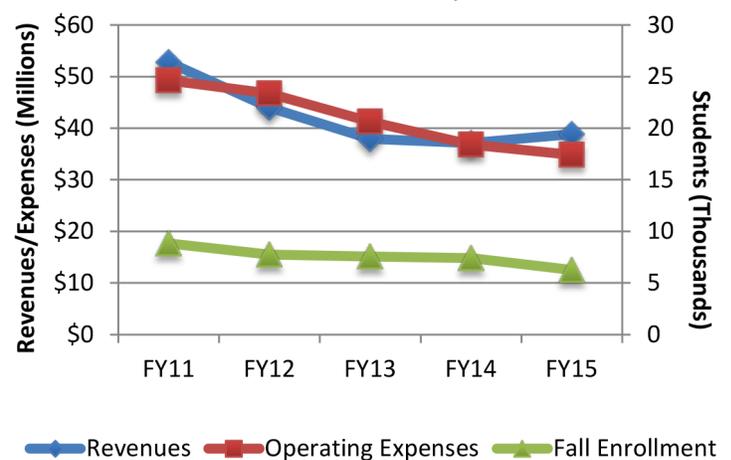
- For the second consecutive year, the College did not establish adequate collection procedures over student accounts receivable. In addition, students in default on obligations were allowed to enroll in the College in a subsequent semester.
- The College had control weakness in administration of the Student Financial Assistance Cluster that included inaccurate reporting of student enrollment status, noncompliance with federal record retention regulations, noncompliance with cash management requirements, inadequate controls over return of Title IV funds, and inadequate administration over the Federal Direct Student Loans Program.
- State appropriations have decreased approximately 26% over the past five fiscal years due to a decreasing budget statewide. Although enrollment has decreased 30% over the last five fiscal years, tuition and fees revenue continue to remain steady due to annual rate increases of approximately 10% per year.

Five-Year Revenue Trend, by Fiscal Year (FY)



Source: Fiscal Year 2011-2015 College Annual Fiscal Report, as adjusted

Fiscal/Enrollment Trends, by Fiscal Year (FY)



Source: Fiscal Year 2011-2015 System Audit reports; Fiscal Year 2015 College Annual Fiscal Report