



Report Highlights

South Louisiana Community College Louisiana Community and Technical College System

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Why We Conducted This Review

South Louisiana Community College (SLCC) is a Southern Association of Colleges and Schools (SACS) accredited college. During the 2012 Legislative Session, the campuses of Acadiana Technical College and SLCC were merged, effective July 1, 2012. As a part of the process for the approval of the merger, SACS required a fiscal year 2012 financial statement review be performed on SLCC.

What We Found

A review includes applying analytical procedures to financial data and making inquiries of college management. A review is substantially less in scope than an audit. Our review procedures disclosed the following:

- We are not aware of any modifications that should be made to the accompanying financial statements.
- SLCC hired a full-time employee, who was also employed by another state university, which was not reported by the employee to SLCC. Although no dual-reporting of time was detected, Louisiana law prohibits dual employment. The employee resigned from Nicholls.
- Based on a four-year analysis, SLCC has become more dependent on tuition, fees, and federal revenues as state appropriations have decreased.

