



# Report Highlights

## Central Louisiana Technical College

Louisiana Community and Technical College System

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### Why We Conducted This Audit

We conducted certain procedures at the Central Louisiana Technical College (College) to evaluate its accountability over public funds for the fiscal year ended June 30, 2012.

### What We Found

We evaluated controls over compliance and financial reporting relating to significant accounts, including federal receivables, accounts payable, net assets, federal nonoperating revenues, and educational and general expenses. Our procedures disclosed the following:

- The College supervisors did not always approve employee time sheets before employees were paid, resulting in an increased risk of payroll fraud.
- The finding identified in our prior management letter relating to unapproved contracts has been resolved by management.
- Financial information relating to significant accounts was fairly presented.
- Other than the finding previously mentioned, internal controls related to the accounts we tested were operating effectively, and the college complied with related laws and regulations.
- As shown below, state appropriations have declined and if this trend continues, the College’s operations may become more dependent on federal revenues and increasing tuition and fees.

