



Report Highlights

Louisiana Delta Community College Louisiana Community and Technical College System

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Why We Conducted This Audit

We conducted certain procedures at the Louisiana Delta Community College (college) to evaluate its accountability over public funds and as a part of our audit of the Louisiana Community and Technical College System (System) and Single Audit of the State of Louisiana for the period July 1, 2012, through June 30, 2013.

What We Found

We considered the college’s controls, compliance with laws, and financial reporting for financial accounts such as accounts payable and accrued liabilities, unearned revenues, net position, student tuition and fees, federal nonoperating revenues, and education and general expenses. Our procedures disclosed the following:

- Financial information relating to the accounts above was fairly presented. Internal controls related to these accounts provide reasonable accountability over public funds for the period examined.
- Based on a four-year analysis, enrollment and number of completers have remained fairly consistent while the college has become more dependent on tuition and fees and federal revenues to offset decreases in state and other revenues.

