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Report Highlights

Nicholls State University

University of Louisiana System

Audit Control # 80130121
Financial Audit Services • December 2013

Why We Conducted This Audit

We conducted certain audit procedures at Nicholls State University (university) as part of the University of Louisiana System's (System) financial statement audit for the year ended June 30, 2013, and to evaluate its accountability over public funds for the period July 1, 2011, through June 30, 2013.

What We Found

We evaluated controls over compliance and financial reporting for the following significant accounts in the university's financial statements: cash and cash equivalents, investments, capital assets, bonds payable, net position, student tuition and fees, state appropriations, federal nonoperating revenues, capital appropriations, and educational and general expenses. Our procedures disclosed the following:

- Internal control related to those accounts provides reasonable accountability over public funds for the period examined.
- As shown in the table below, the decrease in expenses from fiscal 2012 to fiscal 2013 consists primarily of decreases in education and general expenses for instruction, research, public service, and student services and results from continued decreases in state appropriations and from decreases in revenues from federal grants and contracts.

Fiscal/Academic Year	Fiscal/Academic Year Operating Expenses	Fall Enrollment	Average Operating Expense per Student
2013	\$82,660,060	6,621	\$12,485
2012	87,973,446	6,802	12,933
2011	87,199,945	7,102	12,278
2010	87,274,189	7,184	12,148
2009	87,671,194	6,935	12,642
5-Year Average	\$86,555,767	6,929	\$12,497

View the full report at www.la.gov.