



Report Highlights

South Louisiana Community College

Louisiana Community and Technical College System

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Why We Conducted This Audit

We conducted certain procedures at South Louisiana Community College (College) as part of the Louisiana Community and Technical College System's (System) financial statement audit for the year ended June 30, 2013, and to provide accountability over public funds.

What We Found

- **The College did not perform timely eligibility determinations for 42 students with maximum potential awards totaling \$120,019 of Federal Pell Grant Program funds.** As a result, students who may have been eligible did not receive these funds, which could impair the students' ability to obtain higher education. In addition, the College did not perform required periodic reconciliations between federal and state records which could delay or compromise the College's ability to receive future Pell Grant funds.
- **The College did not disable user access to its Banner accounting system to 39 terminated employees nor did it close its accounting periods timely, increasing the risk that unauthorized personnel could have access to college data or personally identifiable information.**
- **The College did not return Pell Grant funds totaling \$1,941 to the U.S. Department of Education or issue post-withdrawal disbursements totaling \$5,436 to students as required by federal regulations.** This is the sixth consecutive audit that the College did not perform the return of Pell Grant funds calculations timely and ensure the timely return of funds or post-withdrawal disbursement when a student withdraws.
- Over the past four years, state and federal funding has declined, with the exception of the American Recovery and Reinvestment Act federal stimulus funding, received in FY10 and FY11. Tuition and fee rate increases were offset by decreases in enrollment. College management is focusing on raising community support for college programs. The College is also seeking to modify existing programs and create new programs for graduates to meet local market needs.

