

LOUISIANA DELTA COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED FEBRUARY 23, 2011

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$16.32. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 9983 or Report ID No. 80100083 for additional information.

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Our procedures at Louisiana Delta Community College (LDCC) for the period July 1, 2008, through June 30, 2010, disclosed the following:

- No significant control deficiencies or errors were detected relating to selected controls over cash balances, payroll expenditures, operating leases, professional services, and information technology systems.
- No significant control deficiencies or noncompliance issues relating to Pell Grant refunds and returns of funds for the fiscal year ended June 30, 2010, were identified.
- In our prior report on LDCC, dated October 20, 2008, we reported a finding relating to an inaccurate Annual Fiscal Report (AFR). No significant adjustments were made to LDCC's current AFR in the Louisiana Community and Technical College System's (System) fiscal year 2010 audit and, therefore, we will not repeat this finding in this report.

This report is a public report and has been distributed to state officials. We appreciate LDCC's assistance in the successful completion of our work.

Background

The mission of LDCC is to provide high quality educational programs and services that are affordable and accessible to a diverse community of learners. Supported by the System, a dedicated faculty and staff fulfill this mission through their commitment to student achievement, academic excellence, lifelong learning, and the use of current technology.

LDCC is a public state community college serving northeast Louisiana, including the Mississippi Delta, located in Ouachita Parish.

LDCC is governed by the System and nationally accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award the associate degree and certificate.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 12, 2011

**LOUISIANA DELTA COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA
Monroe, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Delta Community College (LDCC) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of LDCC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation including a review of the related laws and regulations applicable to LDCC.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using LDCC's annual fiscal reports and/or system-generated reports and obtained explanations from LDCC management of any significant variances.
- Based on the documentation of LDCC's controls and our understanding of related laws and regulations, procedures were performed on selected controls relating to cash balances, payroll expenditures, operating leases, professional services, information technology systems, and refunds and returns of Pell Grant funds.

Our auditors reviewed the status of the finding identified in our prior report, dated October 20, 2008, in which we reported a finding relating to an inaccurate Annual Fiscal Report. While our current year procedures did not specifically address the accuracy of the Annual Fiscal Report, no significant adjustments relating to the LDCC were identified during the compilation and audit of the fiscal year 2010 financial statements of the Louisiana Community and Technical College System (System). We will not repeat this finding in our current year report.

We found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our procedures on selected cash balances, payroll expenditures, operating leases, professional services, information technology systems, or the refunds and returns of Pell Grant funds that should be communicated to management.

Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of LDCC was not audited or reviewed by us, and, accordingly, we do not express an opinion on this report. LDCC's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended for the information and use of LDCC, its management, others within the entity, the System, and the Louisiana Legislature. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first name being the most prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

KWB:BAC:BDC:THC:dl

LDCC 2010