



Report Highlights

Northshore Technical Community College

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Why We Conducted This Audit

We conducted certain procedures at Northshore Technical Community College (NTCC) to evaluate its accountability over public funds.

What We Found

We tested NTCC's controls related to cash, social services contracts, expenses, movable property, and student tuition and fees. We also analyzed revenues, expenses, enrollment, and completers over the last four years. Our procedures disclosed the following:

- A review of 18 social services contracts at NTCC disclosed that five (28%) contracts were paid a total of \$76,353 in excess of the approved contract terms. The excess payments caused three (60%) of the five contracts to exceed \$50,000, which would have required additional approvals.
- Based upon a four-year analysis, NTCC has become more dependent on federal revenue sources as state appropriations and other revenue sources have decreased.

