



Report Highlights

L. E. Fletcher Technical Community College Louisiana Community and Technical College System

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Why We Conducted This Review

L. E. Fletcher Technical Community College (College) is a Southern Association of Colleges and Schools (SACS) accredited college. As a part of the process of reaccreditation, SACS required a fiscal year 2012 financial statement review be performed on the College.

What We Found

A review includes applying analytical procedures to financial data and making inquiries of college management. A review is substantially less in scope than an audit. Our review procedures disclosed the following:

- We are not aware of any modifications that should be made to the accompanying financial statements.
- Based on a four-year analysis, the College has become more dependent on tuition, fees, and federal revenues as state appropriations have decreased.

