



Report Highlights

Delgado Community College

Louisiana Community and Technical College System

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Why We Conducted This Audit

We conducted certain audit procedures at Delgado Community College (College) as part of our audit of the Louisiana Community and Technical College System (System) and the Single Audit of the State of Louisiana and to evaluate accountability over public funds for the period July 1, 2011, through June 30, 2012.

What We Found

We tested controls, compliance with laws, and financial reporting for certain accounts at the College. We also tested the Student Financial Assistance cluster of federal programs. Our procedures disclosed the following:

- An investigation by Delgado Campus Police determined that an employee of the College forged signatures, altered time sheets, and violated Federal Work-Study program regulations, resulting in unearned payments of at least \$22,574. We performed additional audit procedures that revealed multiple supervisors signed time sheets on students' behalf and did not ensure that students did not work during scheduled class times, resulting in additional improperly documented payments of \$4,120.
- A System Internal Audit report disclosed that \$11,851 had been misappropriated based on a review of Dolphin Card machine reports from May 10, 2008, through July 31, 2011, as the amount collected from the machines exceeded the amount deposited in the bank. During the period that the funds were missing, the former bursar was the primary employee that collected and deposited funds from the Dolphin Card machines. System personnel and the police department have been unable to locate the former bursar.
- Based on a four-year analysis, the College has become more dependent on tuition and fees and federal revenues as state and capital appropriations have decreased.

