



Report Highlights

Elaine P. Nunez Community College Louisiana Community and Technical College System

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80130046
Financial Audit Services • July 2013

Why We Conducted This Audit

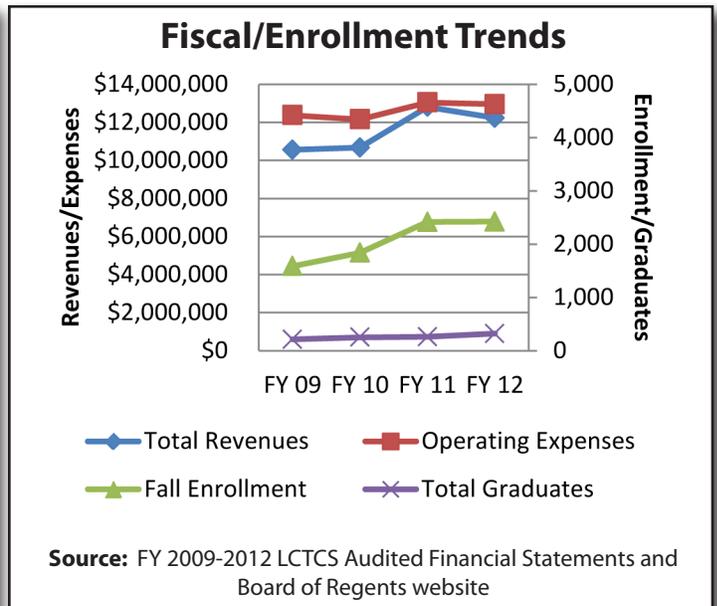
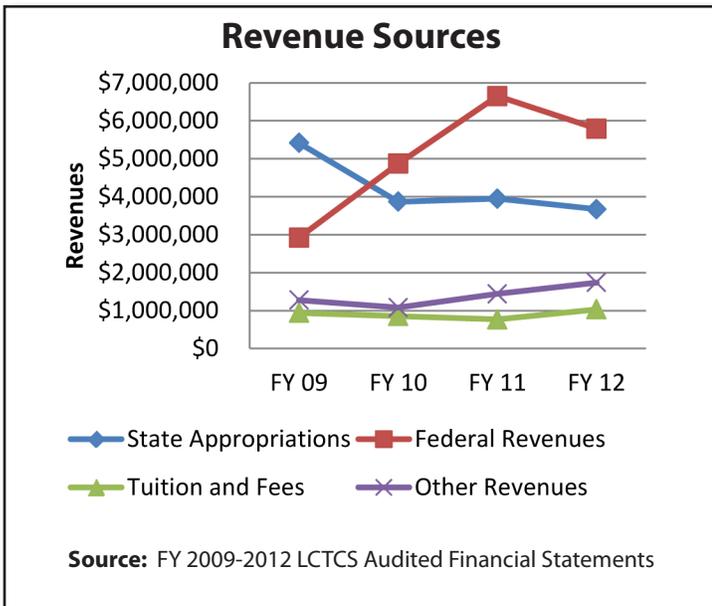
We conducted certain procedures at Elaine P. Nunez Community College (College) to evaluate its accountability over public funds for the period July 1, 2011, through June 30, 2013.

What We Found

We evaluated controls and transactions relating to cash, movable property, revenues, and expenses. We found those controls provided reasonable assurance of accountability over public funds for the period examined.

We compared current and prior year financial information and determined the changes in the accounts to be reasonable.

As shown in the four-year trend analysis below, the College has become more dependent on federal revenues, tuition and fees and other revenues as its enrollment has increased and state appropriations have decreased.



We would like to thank management and staff of the College for their assistance.