



# Report Highlights

## Acadiana Technical College

### Louisiana Community and Technical College System

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## Why We Conducted This Audit

During the 2012 Legislative Session, the campuses of Acadiana Technical College (College) and South Louisiana Community College were merged, effective July 1, 2012. As a part of the process for the approval of the merger, Southern Association of Colleges and Schools required a fiscal year 2012 financial statement audit.

## What We Found

We considered the College's controls, compliance with laws, and financial reporting for significant financial accounts such as cash, capital assets, benefits payable, tuition revenue, federal revenue, state appropriation, and educational and general expenses. We also analyzed the College's revenues, expenses, tuition, fees, enrollment, and completers over the last four years. Our work disclosed the following:

- The financial statements were fairly presented.
- For five of the 20 (25%) Pell Grant students tested, the College did not timely return funds totaling \$4,092 to the federal government or pay \$514 owed to these students. This is the fifth audit that the College had problems with Pell.
- Though mandated by the Louisiana Legislature in 2008, the College has not made hardship waivers of the academic excellence and operational fees available to its students. While giving the College authority to increase fees, the Legislature also required relief in hardship cases. This failure may have resulted in additional costs to some students.
- Over the past four years federal and state funding has declined; if this trend continues, the College may become more dependent on increasing tuition and fees.

