

ELAINE P. NUNEZ COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED JUNE 22, 2011

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

SENATOR EDWIN R. MURRAY, CHAIRMAN  
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR WILLIE L. MOUNT  
SENATOR BEN W. NEVERS, SR.  
SENATOR KAREN CARTER PETERSON  
SENATOR JOHN R. SMITH  
REPRESENTATIVE CAMERON HENRY  
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY  
REPRESENTATIVE ANTHONY V. LIGI, JR.  
REPRESENTATIVE LEDRICKA JOHNSON THIERRY

**LEGISLATIVE AUDITOR**

DARYL G. PURPERA, CPA, CFE

**DIRECTOR OF FINANCIAL AUDIT**

THOMAS H. COLE, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$22.50. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3377 or Report ID No. 80110058 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Procedural Summary.....	3
Procedural Report .....	5



Our procedures at Elaine P. Nunez Community College (college) for the period July 1, 2009, through June 2, 2011, disclosed the following:

- No significant control deficiencies or errors were detected relating to selected controls over cash, capital assets, revenues, payroll expenses, and nonpayroll expenses.
- No significant control deficiencies or noncompliance with applicable laws and regulations or other matters were identified.

This report is a public report and has been distributed to state officials. We appreciate the college's assistance in the successful completion of our work.

### **Background**

The mission of the college is to provide high quality educational programs and services that are affordable and accessible to a diverse community of learners. Supported by the Louisiana Community and Technical College System (System), a dedicated faculty and staff fulfill this mission through their commitment to student achievement, academic excellence, lifelong learning, and the use of current technology.

The college is governed by the System and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award the associate degree and certificate.

This page is intentionally blank.



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

June 2, 2011

**ELAINE P. NUNEZ COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**  
Chalmette, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Elaine P. Nunez Community College (college) for the period from July 1, 2009, through June 2, 2011.

- Our auditors obtained and documented a basic understanding of the college's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to the college.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the college's annual fiscal reports and/or system-generated reports and obtained explanations from the college management of any significant variances.
- Based on the documentation of the college's controls and our understanding of related laws and regulations, procedures were performed on selected controls relating to cash, capital assets, revenues, payroll expenses, and nonpayroll expenses.

Our auditors reviewed the status of the finding identified in our prior report, dated February 25, 2010, in which we reported a finding relating to inadequate controls over accounts payable. This finding has been resolved by management of the college.

We found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our procedures on cash, capital assets, revenues, payroll expenses, and nonpayroll expenses that should be communicated to management.

Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of the college was not audited or reviewed by us, and, accordingly, we do not express an opinion on this report. The college's accounts are an integral part of the Louisiana Community and Technical College System's (System) financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended for the information and use of the college, its management, others within the college, the System, and the Louisiana Legislature. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style.

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

KML:JR:EFS:THC:dl

NUNEZ 2011