



Report Highlights

South Louisiana Community College

Louisiana Community and Technical College System

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Audit Control # 80220086
Financial Audit Services • March 2023

Why We Conducted This Audit

We performed certain procedures at the South Louisiana Community College (College) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate the College's accountability over public funds for the period July 1, 2021, through June 30, 2022.

What We Found

- The College did not timely terminate employee access to the Banner system. Untimely termination of system access increases the risk of errors or fraud.
- We determined that management has resolved the prior-year findings related to Failure to Return Title IV Funds in Required Time Frames and Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security.
- Financial information relating to the following accounts was materially correct: Net Investment in Capital Assets, Restricted-Expendable, Restricted-Nonexpendable, and Unrestricted Net Position, Student Tuition and Fees net of Scholarship Allowances, Federal Nonoperating Revenues, CARES Act Revenues, and Educational and General Expenses.
- Based on the results of these procedures, we did not report any findings, other than the one noted above.

View the full report, including management's response, at www.lla.la.gov.