



# Report Highlights

## South Louisiana Community College Louisiana Community and Technical College System

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Audit Control # 80190092  
Financial Audit Services • January 2020

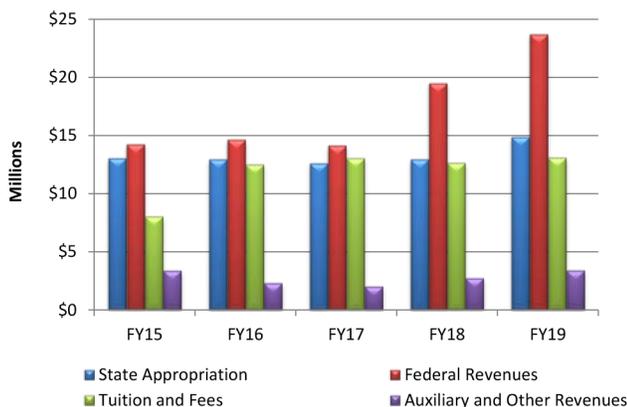
### Why We Conducted This Audit

We performed certain procedures at South Louisiana Community College (College) as a part of the Louisiana Community and Technical College System audit, the Single Audit Report of the State of Louisiana, and to evaluate the College's accountability over public funds for the period July 1, 2018, through June 30, 2019.

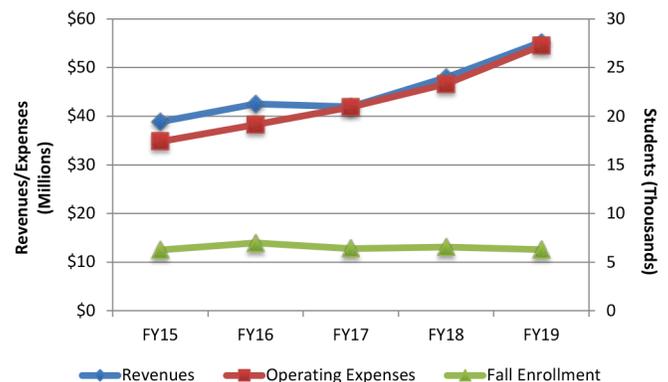
### What We Found

- The College may have violated state law when it granted its employees one-time payments in the amount of 2% to 7% of each employee's gross salary.
- Management has resolved the prior-year findings related to Inadequate Administration over Federal Direct Student Loans Program and Weaknesses over Banner Tuition and Fees and Refunds.
- Management has resolved prior-year findings related to South Central Louisiana Technical College (SCLTC) related to functions assumed by the College, which include Inadequate Controls over Bank Reconciliations, Inadequate Collection Procedures over Delinquent Student Accounts, Inadequate Controls over the Banner System, and Inadequate Controls over Federal Contract.
- In analyzing the financial trends of the College over the past five fiscal years, federal revenues increased in 2018 and 2019 due to new or additional funding for grants and contracts. Tuition and fees increased in 2016 due to increased rates, new fees, and fee increases. Operating expenses increased in 2018 and 2019 due to the transfer of the Young Memorial Campus from SCLTC and the Louisiana Marine Petroleum Institute from L.E. Fletcher Technical Community College to the College. Operating expenses also increased in 2019 due to additional funding from federal grants and contracts and increases in salaries and related benefits.

#### Five-year Revenue Trend, by Fiscal Year (FY)



#### Fiscal/Enrollment Trends



Source: Fiscal Year 2015-2019 SLCC Annual Fiscal Reports/Agency Reports

View the full report, including management's response, at [www.la.gov](http://www.la.gov).