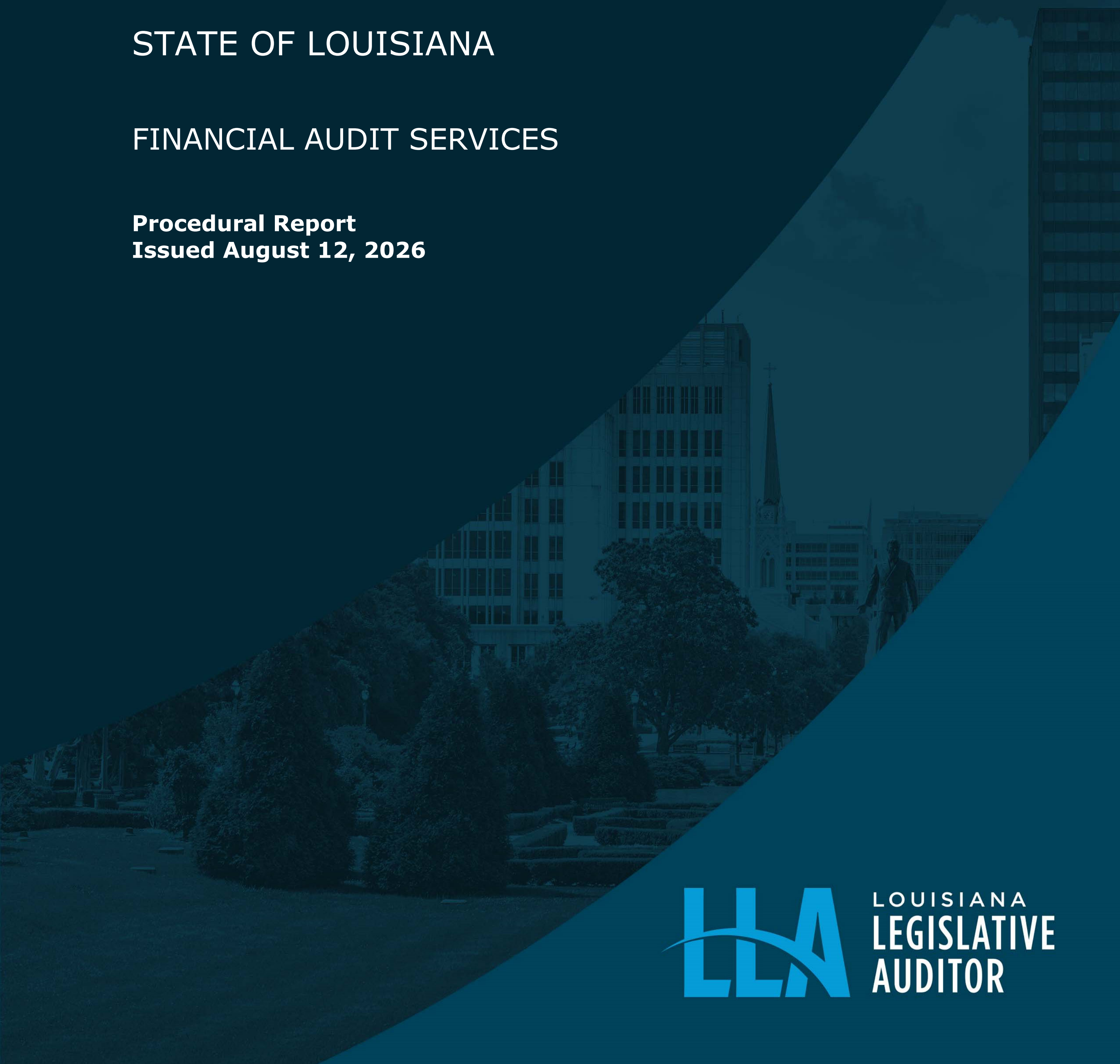
NORTHSHORE TECHNICAL COMMUNITY COLLEGE

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Procedural Report
Issued August 12, 2026



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Northshore Technical Community College

August 2026

Audit Control # 80260009

Introduction

The primary purpose of our procedures at the Northshore Technical Community College (College) was to evaluate certain controls the College uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

Results of Our Procedures

We evaluated the College's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of the College's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to student tuition and fee revenues, scholarship allowances, and nonpayroll expenses.

Based on the results of these procedures, we did not report any findings.

Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in the College's procedural report dated July 24, 2024. We determined that management has resolved the prior-report finding related to Weakness in Controls over Tuition and Fee Revenue Related to Non-Credit Student Enrollment Management.

Trend Analysis

We compared 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's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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NTCC 2026

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at Northshore Technical Community College (College) for the period from July 1, 2024, through June 30, 2026. Our objective was to evaluate certain controls the College uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the College's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The College's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated the College's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the College.

- Based on the documentation of the College's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to student tuition and fee revenues, scholarship allowances, and nonpayroll expenses.

- We compared the most current and prior-year financial activity using the College's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from the College's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at the College, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.