South Louisiana Community College
Louisiana Community and Technical College System

State of Louisiana

Financial Audit Services
Management Letter
Issued December 23, 2015

LOUISIANA LEGISLATIVE AUDITOR
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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

South Louisiana Community College

December 2015

Audit Control # 80150074

Introduction

As a part of our audit of the Louisiana Community and Technical College System's (System) financial statements and the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2015, we performed procedures at South Louisiana Community College (College) to provide assurances on financial information that is significant to the System's financial statements; evaluate the effectiveness of the College's internal controls over financial reporting and compliance; and determine whether the College complied with applicable laws and regulations. In addition, we determined whether management has taken actions to correct findings reported in the prior year.

The College is a part of the System and reported an enrollment of more than 6,200 students for the fall 2014 semester. The College's mission is to be a proactive provider of excellent education and training, serving a diverse local and global economy.

Results of Our Procedures

Follow-up on Prior-year Findings

Our auditors reviewed the status of the prior-year findings reported in the management letter dated December 24, 2014. We determined that management has resolved the prior-year findings related to the late return of Federal Pell Grant Program funds and the weaknesses over refunds. The finding relating to inadequate collection procedures over student account receivables has not been resolved and is addressed again in this letter.

Current-year Findings

Inadequate Collection Procedures over Student Account Receivables

For the second consecutive year, the College did not establish adequate collection procedures over student accounts receivable. In addition, students in default on obligations were allowed to enroll in the College in a subsequent semester. The outstanding student account balance at June 30, 2015, totaled $2.9 million. Failure to establish adequate collection procedures increases the risk that the accounts will become uncollectible and may impair the College's funding of ongoing operations.

System policy states that it is the responsibility of each institution to establish the terms and/or conditions for payment at the time an account is created and to follow up routinely and diligently on all accounts receivable. In addition, the College's policy requires sending the student three collection letters and then forwarding the account to the Attorney General's office for collection. However, the College's policy does not specify the timeframes for collection letters (i.e., first letter at end of semester, second letter 30 days from the first, etc.).

In our review of students' accounts receivable at June 30, 2015, the following deficiencies were noted:

- For five of 23 (22%) students tested, no terms or conditions for payment were established for the extension of credit at the time the account was created.

- For six of 17 (35%) students tested, the College did not send collection letters to students with outstanding balances.

- For six of 13 (46%) students tested, the College did not turn the defaulted account over to the Attorney General for collection.

- Four of 15 (27%) students in default on obligations to the College were admitted to the College in a subsequent semester.

The College does not drop students' classes for nonpayment before the beginning of the semester. This allows students to begin attending classes without paying tuition or setting up a payment plan for outstanding balances.

The College should develop procedures to ensure compliance with the System's policy to establish terms and/or conditions for payment at the time an account is created and its own policy for collections of past-due accounts. In addition, management should establish timeframes for when collection letters are issued and forward the appropriate delinquent accounts to the Attorney General's office for collection. Management should also establish policies that prevent a student in default on obligations to the College from attending in subsequent semesters. Management concurred with the finding and provided a corrective action plan (see Appendix A, pages 1-2).

Inaccurate Reporting of Student Enrollment Status

The College did not accurately report changes in enrollment status for students who received Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by federal regulations. Inaccurate reporting of changes in enrollment status results in either the advance or delay of a student's grace period or obligation to begin or resume making scheduled loan payments, which could impair the federal government's ability to recoup loan funds from students. Additionally, inaccurate reporting can jeopardize a student's interest subsidy.

Our procedures revealed that 24 of 60 (40%) students tested who had changes in enrollment status during the fiscal year were not accurately reported to NSLDS. Federal program regulations require the College to report the change in enrollment status for students who graduated, withdrew, never attended, or ceased to be enrolled on at least a half-time basis to the NSLDS within 60 days of knowledge of a student's status change.

Management should identify all changes in enrollment status for students receiving Federal Direct Student Loan funds and accurately report the information to NSLDS within the required time period. Management concurred in part with the finding and provided a corrective action plan (see Appendix A, page 3).

Noncompliance with Student Financial Assistance Record Retention Regulations

The College did not comply with federal regulations regarding record retention for the Student Financial Assistance (SFA) Cluster program. The College is required to maintain all records used to determine each student's eligibility for receiving Title IV funds and to maintain these records for three years after the end of the award year. During our procedures on its verification process, the College was unable to provide support for two of the 25 (8%) students tested. Failure to retain these records places the College in noncompliance with federal regulations.

Management should strengthen procedures to ensure all required documentation is maintained to ensure compliance with SFA federal regulations. Management concurred in part with the finding and provided a corrective action plan. Management noted that the missing files are not indicative of noncompliance with federal regulations (see Appendix A, page 4).

Additional Comments: Federal regulations require the College to maintain all records used in student eligibility determination. The College was unable to provide all documentation as explained above.

Noncompliance with Cash Management Requirements

The College did not draw down and disburse federal funds as required by cash management regulations for the Federal Pell Grant Program and the Federal Direct Student Loans Program, and failed to maintain federal funds in interest-bearing accounts. Failure to comply with cash management regulations can result in overdrawn grants that put the College at risk for federal disallowances for which the state may be liable. In addition, failure to maintain federal funds in interest-bearing accounts results in noncompliance with Federal Pell Grant Program and Federal Direct Student Loan Program requirements.

Our cash management testing procedures disclosed the following:

- Seven of the 27 (26%) Direct Student Loan drawdowns that occurred during the year were not disbursed to student accounts within three days as required by the regulations. For these seven draws, the funds were disbursed to student accounts between four and 31 business days after receiving the funds.

- During fiscal year 2015, the College changed the type of account used to deposit its federal funds for both the Federal Pell Grant Program and the Federal Direct

Student Loans Program from an interest-bearing account to a noninterest-bearing account.

Federal regulations require that the College disburse funds requested as soon as administratively feasible but no later than three business days following the date the institution received those funds. In addition, regulations require the College to maintain Federal Pell Grant and Direct Student Loan funds in an interest-bearing bank account or an investment account and return any interest earned in excess of $250 in an award year.

The College should develop procedures to ensure compliance with the cash management requirements related to the Federal Pell Grant Program and Federal Direct Student Loans Program. In addition, the College should maintain federal funds in an interest-bearing account and return any interest earned as required. Management concurred with the finding and provided a corrective plan (see Appendix A, page 5).

Inadequate Controls over Return of Title IV Funds

The College did not have adequate controls over federal Title IV funds when determining withdrawal dates and calculating the amount for the return of funds to the U.S. Department of Education (USDOE). As a result, the College is in noncompliance with federal regulations and could owe funds to USDOE.

In our tests of compliance with Title IV regulations, we identified the following:

- For five of 45 (11%) students tested, the College did not determine the unofficial withdrawal dates within the required 30 days. These determinations were performed between 10 and 14 days late.

- For 30 of 60 (50%) students tested, the College failed to determine if the student began attendance when calculating the amount of return of federal Title IV funds. As a result, the College potentially owes the USDOE $53,196 in Title IV funds, which we consider to be questioned costs.

Federal regulations require the College to determine if return of funds are needed within 30 days of a student's unofficial withdrawal. Regulations also require that if a student does not begin attendance, the College must return all Title IV funds that were credited to the student's account at the College or disbursed directly to the student for that payment period or period of enrollment.

Management should implement procedures to ensure that determinations of return of funds are made according to federal regulations. In addition, management should develop procedures to identify students who do not begin attendance and the steps necessary to return Title IV funds disbursed to those students. Management concurred with the finding and provided a corrective plan (see Appendix A, page 6).

Inadequate Administration over Federal Direct Student Loans Program

The College did not ensure compliance with the Federal Direct Student Loans Program regulations. Management did not have an adequate process in place to properly calculate Direct Loan Funds awards and notify students of the amounts they were eligible to receive. As a result, students who were eligible for Direct Loan Funds may not have received any or all funds for which they were eligible. In addition, management did not have an adequate process in place to send the proper notification to students informing them of the required information. Failure to comply with federal regulations could result in sanctions, up to and including termination of program participation.

Our procedures identified the following:

- Students were not offered unsubsidized loans even though the federal regulations require that the College notify a student of the amount of funds the student and his or her parent can expect to receive from each Financial Assistance Program. We noted that 15 of the 25 (60%) students tested were neither notified nor offered $40,994 in unsubsidized loans that they were eligible to receive.

- The College incorrectly calculated subsidized loan awards for nine of 12 (75%) students tested. These nine students were eligible to receive an additional $9,145.

- For 17 of 17 (100%) students tested, the College did not notify the student or parent of the anticipated date and amount of disbursement and the student's or parent's right to cancel all or a portion of the loan and have the loan proceeds returned to the holder of that loan.

Management should strengthen procedures to calculate Direct Loan awards, properly notify students of all funds for which they are eligible, and provide all required notification to ensure compliance with federal regulations. Management concurred in part with the finding and provided a corrective action plan. Management did not agree that loan awards were incorrectly calculated (see Appendix A, pages 7-8).

Additional Comments: Auditors considered all documentation and explanations provided by the College when determining the accuracy of the calculation of loan awards. As noted above, nine students were eligible to receive an additional $9,145. The College provided no evidence that changed the facts about our calculations.

Financial Statements - Louisiana Community and Technical College System

As part of our audit of the System's financial statements for the year ended June 30, 2015, we considered the College's internal controls over financial reporting and examined evidence supporting certain account balances and classes of transactions as follows:

Statement of Net Position

Assets - Cash and cash equivalents, accounts receivable, and due from federal government
Liabilities - Accounts payable and accruals, and unearned revenues
Net Position - Net investment in capital assets, restricted-expendable, restricted-nonexpendable, and unrestricted

Statement of Revenues, Expenses, and Changes in Net Position

Revenues - Student tuition and fees, scholarship allowances, and federal nonoperating revenues
Expenses - Educational and general expenses

Based on the results of these procedures on the financial statements, we repeated a finding regarding inadequate collection procedures over student account receivables as described previously. In addition, the account balances and classes of transactions tested are materially correct.

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2015, we performed internal control and compliance testing on the College's Student Financial Assistance Cluster of federal programs, as required by the Office of Management and Budget (OMB) Circular A-133. Those tests included evaluating the effectiveness of the College's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether the College complied with applicable program requirements. In addition, we performed procedures on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings, as required by OMB Circular A-133.

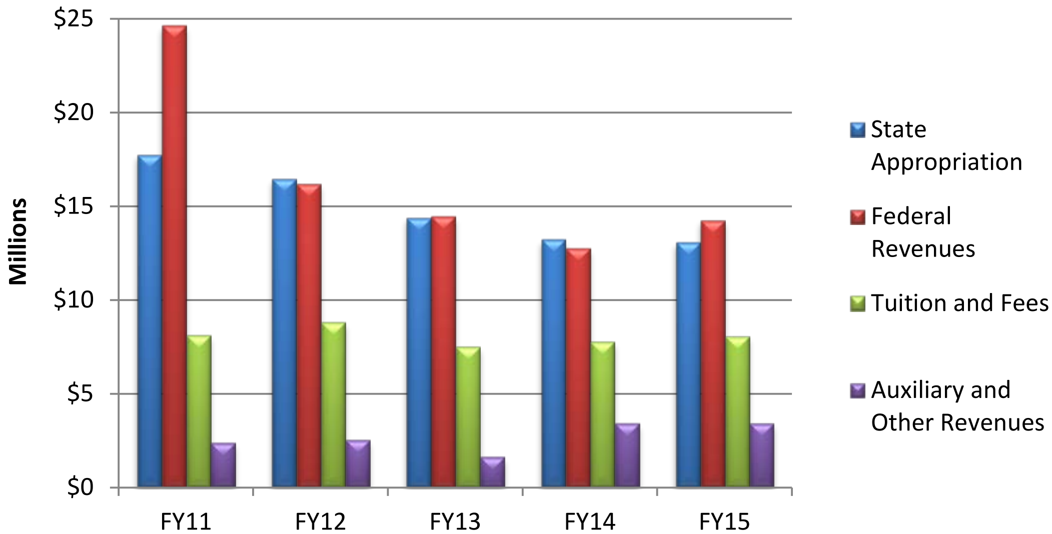
Based on the results of these Single Audit procedures, we reported findings related to inaccurate reporting of student enrollment status, noncompliance with Student Financial Assistance record retention regulations, noncompliance with cash management requirements, inadequate controls over return of Title IV funds, and inadequate administration over Federal Direct Student Loans Program. These findings will also be included in the Single Audit for the year ended June 30, 2015. In addition, the status of the prior-year findings were materially correct.

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 College management for any significant variances. We also prepared an analysis of revenues, expenses, and enrollment over the last five fiscal years, as shown in Exhibits 1 and 2.

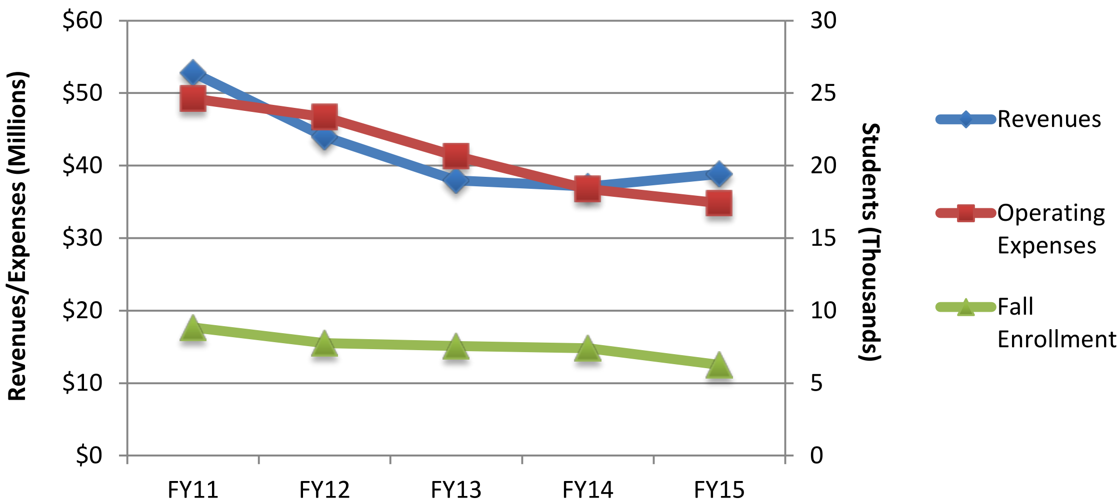
In analyzing the financial trend of the College over the past five fiscal years, state appropriations have decreased approximately 26% over the past five fiscal years due to a decreasing budget statewide. While auxiliary and other revenues increased in the two most recent fiscal years, the increases were the result of one time capital gifts and grants. Although enrollment has decreased 30% over the last five fiscal years, tuition and fees revenue continue to remain steady due to annual rate increases of approximately 10% per year. Federal revenues decreased steadily from fiscal year 2011 to fiscal year 2014, but in fiscal year 2015 there was an increase of $1.5 million due to an increase in Pell program funds relative to the tuition and fees increase and an increase in the number of students eligible for the program.

Exhibit 1
Five-Year Revenue Trend, by Fiscal Year (FY)



Source: Fiscal Year 2011-2015 College Annual Fiscal Report, as adjusted

Exhibit 2
Fiscal/Enrollment Trends, by Fiscal Year (FY)



Source: Fiscal Year 2011-2014 System audit reports; Fiscal Year 2015 College Annual Fiscal Report

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the College. The nature of the recommendations, their implementation costs, and their potential impact on the operations of the College should be considered in reaching decisions on courses of action.

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

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

KD:CR:WG:EFS:aa

SLCC2015

APPENDIX A: MANAGEMENT'S RESPONSES

South Louisiana
Community College

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Lafayette, LA 70506
Phone: 337.521.9000

December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
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Mr. Purpera:

REF: Inadequate Collection Procedures over Student Account Receivables finding.

We agree that, during the period covered by the audit, a small number of students were granted an extension of credit without payment plans due to extenuating circumstances and problems encountered with Banner upon implementation. Unfortunately, no unique document existed for recording payment plans set up outside of Cashnet.

South Louisiana Community College's Student Accounts Office now uses an internal document to grant internal payment plans. These in-house promissory notes are used for students that, based on professional judgement, warrant an extension to pay their balance. Students given this opportunity must to sign a promissory note, make at least a 25% initial payment, and agree to make regularly scheduled payments to satisfy their balance.

We also agree that, during the period covered by the audit, personnel turnover in the department resulted in delayed billing for some students with outstanding balances. Effective with the Summer 2015 semester, however, Student Accounts implemented a regular billing schedule. Tuition bills are sent prior to the beginning of the term, to all students who have registered during regular (or early) registration periods. Students with outstanding balances then receive a bill thirty days post the tuition due date. If necessary, students then receive second and third notices at sixty and ninety days post the tuition due date. Additional billings for added charges are sent as necessary throughout the semester.

We further agree that, due to the previously mentioned delays in billing, a few students were not turned over for collection in a timely manner as they had not yet received all three billing Student Accounts now follows a regular billing schedule. Thirty days post the notice sent ninety days after the tuition due date, any students with outstanding balances are turned over to the Attorney General's Office for collection.

Lastly, we agree that, in a small number of situations, it was possible that a student was able to register for a future term yet complete the current term with a balance owed. These include: students on a payment plan who subsequently fail to make required payments; students who experience a mid-semester change in eligibility for financial aid; and, students who, either within or at the end of the semester, have some amount of their Title IV aid returned.

The Student Accounts Office is attempting to develop an automated hold process to reduce the number of students with balances who are permitted to register, and a functional method to rapidly identify students who experience account status change post registration for a future term. The responsible party for this corrective action will be Katrina Heard, Director of Student Accounts. We anticipate that the first quarter of 2016 will be sufficient to initiate an effective hold process or another method which achieves the desired goal. The target completion date for this activity is March 31, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services

South Louisiana
Community College

1101 Bertrand Drive
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Mr. Daryl G. Purpera, CPA, CFE
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1600 North Third Street
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Mr. Purpera:

REF: Inaccurate Reporting of Student Enrollment Status finding.

While we agree that the National Student Loan Data System (NSLDS) contained inaccurate information for a number of students tested, it was not the result of our reporting accuracy or timeliness. We did not, however, verify timely and accurate reporting completed via an outside agency.

South Louisiana Community College reports enrollment status, on a monthly basis, to the National Student Clearinghouse (NSC). NSC then shares reported data with the NSLDS. We have not previously verified the timeliness or accuracy of the data exchange between these two data repositories, but will do so in the future.

The Registrar's Office will work with the National Student Clearinghouse to develop a plan to ensure data reported to the Clearinghouse is reported to NSLDS in a timely and accurate manner. They will also investigate whether NSLDS reports exist to facilitate data comparison on a student by student basis, to ensure accurate recording of our future submissions. The responsible party for this corrective action will be Connie Chopin, Registrar. We anticipate that the first quarter of 2016 will be sufficient to initiate effective processes to verify accurate and timely transfer of all submissions. The target completion date for this activity is March 31, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services

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December 11, 2015

Mr. Daryl G. Purpera, CPA, CFE
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Mr. Purpera:

REF: Noncompliance with Student Financial Assistance Record Retention Regulations finding.

While we agree that records for two students were not able to be located during the audit, we do not believe that this is indicative of non-compliance with federal regulations.

South Louisiana Community College's Financial Aid Office currently maintains all paperwork submitted by students digitally on a secure drive, accessible only by Financial Aid employees, with data backup. It is the policy of the department to maintain all student files for a period of three years after the close of the last aid year, as required by regulation.

The Financial Aid Office is currently exploring options that will allow files in the current storage system to be locked, or to utilize another system that will provide secure storage while eliminating the possibility that a file may be incorrectly placed or inadvertently deleted. The responsible party for this corrective action will be Kelly Knight, Director of Financial Aid. We anticipate that the month of January will be sufficient to complete our investigation of options and implement processes necessary to ensure that records are retained as per internal and federal policies, and are easily accessible for review as necessary. The target completion date for this activity is February 1, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services

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December 11, 2015

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Mr. Purpera:

REF: Noncompliance with Cash Management Requirements finding.

We agree that a delay in drawdown disbursement occurred and that funds were held in non-interest bearing accounts. When the College began issuing Direct Student Loans in Fall 2014, the drawdown amounts were determined based on a specific listing of students that received a refund in each refund batch. This inadvertently did not take into account returns that were processed by Financial Aid. Because the new awards were not netted with the returns, drawdowns resulted in excess cash.

Beginning in the Summer 2015 semester, South Louisiana Community College amended procedures and began reviewing the cumulative listing of all awards to determine the drawdown amount. Returns now net with new awards and this has eliminated the possibility of any future cash management issues.

During fiscal year 2015, actions were taken to reduce the number of bank accounts held by the College. A processing error led to non-interest bearing accounts being used to hold federal funds. The College has already begun the process to convert these accounts to interest bearing. The responsible party for this corrective action is Carla Ortego, Director of Accounting. We anticipate that the month of January will be sufficient to complete the necessary conversion. The target completion date for this activity is February 1, 2016.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services

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Mr. Daryl G. Purpera, CPA, CFE
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Mr. Purpera:

REF: Inadequate Controls over Return of Title IV Funds finding.

We agree that there was a delay on determining the unofficial withdrawal dates of a small number of students and that, during the period audited, we did not have adequate processes in place to confirm the start of attendance.

Both of these issues were discovered internally during the 2014-15 year and corrected for the future. South Louisiana Community College's Financial Aid Office now regularly reviews reports that list all students who are withdrawn, officially or unofficially. These reports are generated each week to ensure timely completion of the Return of Title IV funds process. At the end of the 2014-15 year, the College reviewed its policies and procedures regarding attendance with the Department of Education and made revisions to ensure that attendance is confirmed for all students prior to disbursement date.

The responsible party for these corrective actions was Kelly Knight, Director of Financial Aid. Improvements in processes were made and are fully in place for the 2015-16 aid year.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services

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December 11, 2015

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Mr. Purpera:

REF: Inadequate Administration over Federal Direct Student Loans Program finding.

We agree that students were not automatically awarded unsubsidized loans at South Louisiana Community College. As part of an effort to promote "smart borrowing," students were informed that unsubsidized funds may be available and were required to contact Financial Aid for assistance. Students were informed of this process through a variety of methods, including email and information on the College's website. However, only subsidized loan amounts were auto-awarded and students were provided with the opportunity to apply separately for any unsubsidized funds.

Following this audit, the Financial Aid Office contacted the Department of Education, and has revised its loan award procedures. Although both subsidized and unsubsidized loans will remain available to students, they will not be automatically packaged. Students will now be required to request either/both loan types in writing, and the loan request form will be made available through a variety of formats.

We do not agree that subsidized loan awards were incorrectly calculated. The audit review of the nine students tested relied only upon Banner screen shots. Requests for explanation were made by the auditors for a few of the students tested and explanations were provided for each unique case, which confirmed the accuracy of the awarded amounts.

For the Spring 2016 semester and beyond, the new loan request procedure explained above will eliminate the possibility of auto-packaging loans. As each loan will be individually requested, award amounts will be manually calculated to further ensure accuracy.

We agree that students and/or parents were not notified of the anticipated date and amount of disbursement for loans. The Financial Aid Office has worked with the Department of Education to review and revise procedures, which will result in students and/or parents receiving the appropriate notice of loan disbursement, sufficiently in advance of the disbursement date, effective in the Spring 2016 semester.

The responsible party for these corrective actions was Kelly Knight, Director of Financial Aid. Improvements in processes have been made and are fully in place for the remainder of the 2015-16 aid year.

Sincerely,

David A. Volpe, D.Ed.
Vice Chancellor for Student Services

APPENDIX B: SCOPE AND METHODOLOGY

We performed certain procedures at South Louisiana Community College (College) for the period from July 1, 2014, through June 30, 2015, to provide assurances on financial information significant to the Louisiana Community and Technical College System (System) and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. The procedures included inquiry, observation, review of policies and procedures, and a review of relevant laws and regulations. Our procedures, summarized below, are a part of the audit of the System's financial statements and the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2015.

- 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, we performed procedures to provide assurances on certain College account balances and classes of transactions to support the opinion on the System financial statements.

- We performed procedures on the Student Financial Assistance Cluster of federal programs and on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings for the year ended June 30, 2015, as a part of the 2015 Single Audit.

- 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 College management for significant variances.

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 purposes.

We did not audit or review the College's Annual Fiscal Report, and, accordingly, we do not express an opinion on that report. The College's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.