



# Report Highlights

## Louisiana Delta Community College

### Louisiana Community and Technical College System

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Audit Control # 80200080  
Financial Audit Services • November 2020

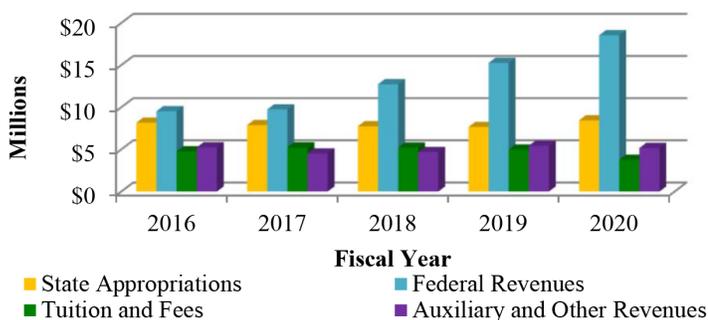
## Why We Conducted This Audit

We performed certain procedures at Louisiana Delta Community College (LDCC) as a part of the Louisiana Community and Technical College System audit and to evaluate LDCC's accountability over public funds for the period July 1, 2018, through June 30, 2020.

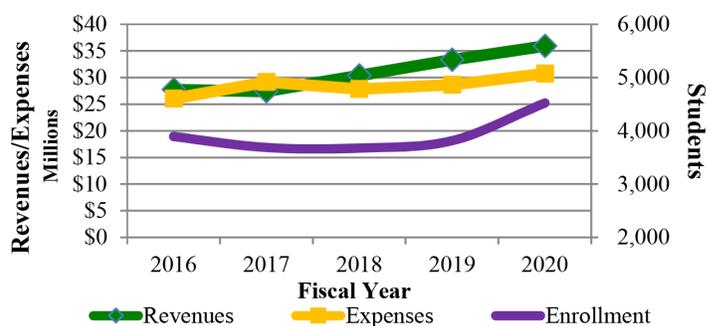
## What We Found

- LDCC did not have adequate controls over its Banner accounting system, increasing the risk of errors or fraud. For the third consecutive audit, access was not removed timely after separation of employment. For the second consecutive audit, student fee tables were not accurately set up in Banner. In addition, during fiscal year 2020, LDCC did not provide evidence of a reconciliation between the data in the Banner Student Accounts Receivable and the Banner Finance modules; and journal entries were entered and processed through Banner Finance by the same employee without an independent review.
- Management has resolved the prior-report findings related to Inadequate Controls over Outstanding Student Account Balances and Chancellor Waivers Not in Accordance with System Policy.
- Financial information relating to the following accounts was materially correct, as adjusted: accounts payable and accruals, net position, and education and general expenses.
- Based on the results of these procedures, we did not report any findings other than that noted above.
- Total revenues and expenses fluctuated in fiscal years 2017 and 2018 and have increased in line with enrollment in the last three fiscal years. Federal revenues have steadily increased due to increases in student aid and federal grant funds. In 2018, LDCC was selected as the new Louisiana Headquarters for the Small Business Development Center and began receiving related federal grant funds. In fiscal year 2020, LDCC received approximately \$2 million in Coronavirus Aid, Relief, and Economic Security Act funds as a result of the novel coronavirus disease 2019 pandemic. Tuition and fee revenues decreased in fiscal year 2020 due an increase in the percentage of institutional aid awarded to students and allocated to scholarship allowances.

**Revenue Trends, by Fiscal Year**



**Fiscal/Enrollment Trends, by Fiscal Year**



**Source:** Fiscal Year 2016-2020 LDCC Annual Fiscal Reports, as adjusted, and Board of Regents Website

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