



# Report Highlights

## Delgado Community College

*Louisiana Community and Technical College System*

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control # 80250074  
Financial Audit Services • January 2026

### Why We Conducted This Audit

We performed certain procedures at Delgado Community College (Delgado) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate Delgado's accountability over public funds for the period July 1, 2024, through June 30, 2025.

### What We Found

- Financial information relating to the following accounts was materially correct: Cash and Cash Equivalents, Capital Assets, Net Position, Student Tuition and Fees net of Scholarship Allowances, Federal Nonoperating Revenues, and Educational and General Expenses.
- Delgado's information submitted for the preparation of the state's Schedule of Expenditures of Federal Awards is materially correct.
- Based on the results of these procedures, we did not report any findings.

View the full report at [www.lla.la.gov](http://www.lla.la.gov).