



Report Highlights

Northwestern State University University of Louisiana System

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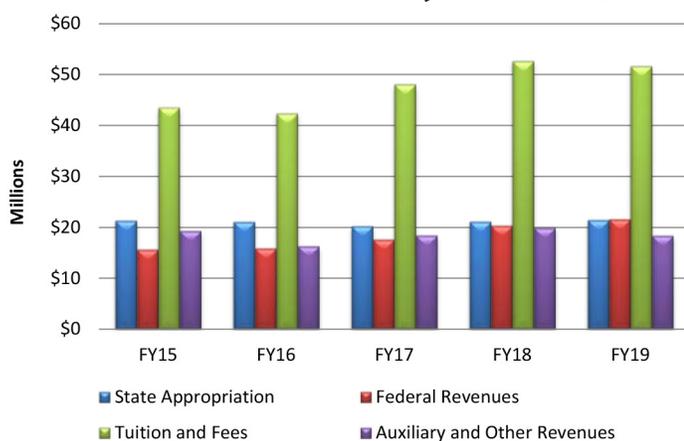
Why We Conducted This Audit

We performed certain procedures at Northwestern State University (Northwestern) as part of the University of Louisiana System (System) Audit and the Single Audit of the State of Louisiana for the period July 1, 2018, through June 30, 2019, and to evaluate Northwestern’s accountability over public funds for the period July 1, 2017, through June 30, 2019.

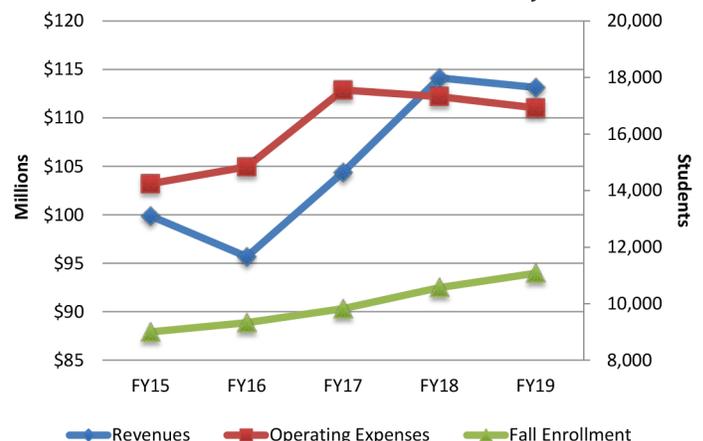
What We Found

- For the second consecutive report, Northwestern’s faculty, unclassified and classified employees, and their supervisors did not certify employees’ time worked as required by Louisiana Department of State Civil Service’s rules and System policies.
- Financial information relating to the following accounts was materially correct: cash and cash equivalents, due from state treasury, capital assets, net position, student tuition and fees net of scholarship allowances, state appropriations, federal nonoperating revenues, and education and general expenses.
- In analyzing the financial trends of Northwestern over the past five fiscal years, tuition and fees and federal revenues have generally increased, while state appropriations and auxiliary and other revenues remained consistent. The increase in tuition and fees is the result of increased fees charged to students and increased enrollment, while the increase in federal revenues is primarily the result of increased enrollment and students eligible for Pell Grants. Enrollment has steadily increased and operating expenses has remained fairly consistent, other than an increase in pension expenses for fiscal year 2017.

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



Fiscal/Enrollment Trend Analysis



Source: 2019 Annual Fiscal Report/2018-2015 System Audit Reports/Agency Reports

View the full report, including management’s response, at www.la.gov.