



## Report Highlights

### Louisiana Delta Community College

*Louisiana Community and Technical College System*

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control # 80240057  
Financial Audit Services • November 2024

### 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 (System) audit, the Single Audit of the State of Louisiana, and to evaluate LDCC's accountability over public funds for the period July 1, 2022, through June 30, 2024.

### What We Found

- LDCC has resolved the prior-report finding titled Inaccurate Annual Fiscal Report.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash and Cash Equivalents, Net Position, Student Tuition and Fees Net of Scholarship Allowances, Federal Nonoperating Revenues, and Educational and General Expenses.
- Based on the results of these procedures, we did not report any findings.

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