



# Report Highlights

## Northshore Technical Community College Louisiana Community and Technical College System

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Financial Audit Services • October 2020

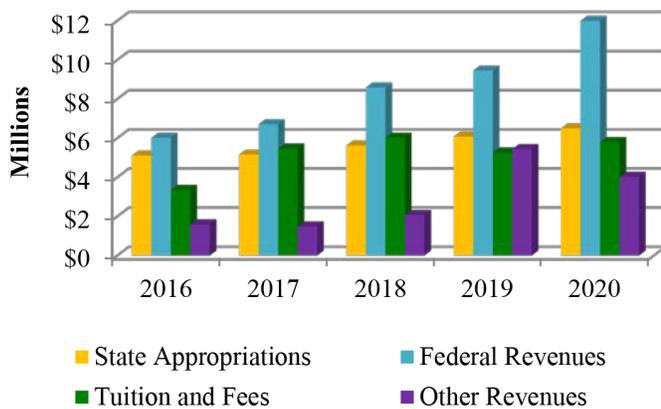
### Why We Conducted This Audit

In accordance with Act 209 of the 2011 Regular Legislative Session, Northshore Technical College became Northshore Technical Community College (College) effective June 27, 2011. As a part of the process for accreditation, the Southern Association of Colleges and Schools required a fiscal year 2020 financial statement audit.

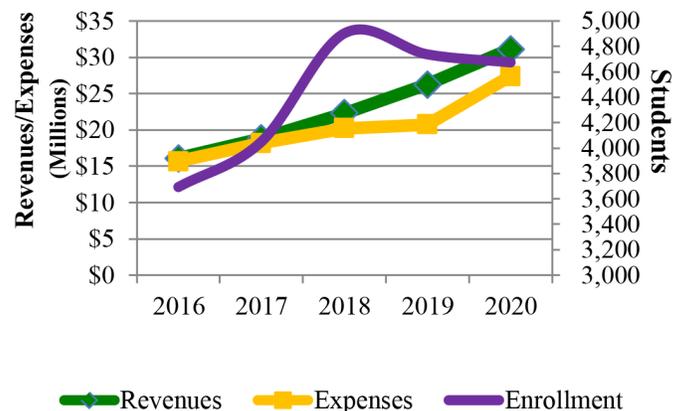
### What We Found

- The College reported 371 items totaling \$805,297 for the Lacombe and Livingston campuses from eight to 273 days after the 60-day period required by the Louisiana Administrative Code.
- The financial statements, as adjusted, are fairly presented for the year ended June 30, 2020.
- In analyzing financial trends of the College over the past five fiscal years, we found that since fiscal year 2016, total revenues and expenses have increased. Tuition and fee revenues increased 73%, mainly attributed to increases permitted by the GRAD Act, the establishment of a uniform fee schedule for the Louisiana Community and Technical College System, and an increase in enrollment. Federal revenues increased 145%, mainly due to the Coronavirus Aid, Relief, and Economic Security (CARES) Act revenues, and a Federal Emergency Management Agency grant for the contents replacement for the Advanced Technology Center at the Lacombe Campus.

Five-Year Revenue Trend, by Fiscal Year



Fiscal/Enrollment Trends, by Fiscal Year



Source: College Annual Fiscal Reports, as adjusted.

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