South Louisiana Community College
Louisiana Community and Technical College

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Audit Control # 80200068
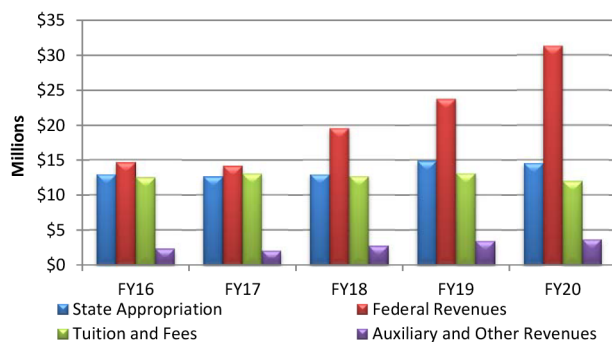Financial Audit Services • May 2021

Why We Conducted This Audit

We performed certain procedures at South Louisiana Community College (College) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate the College's accountability over public funds for the period July 1, 2019, through June 30, 2020.
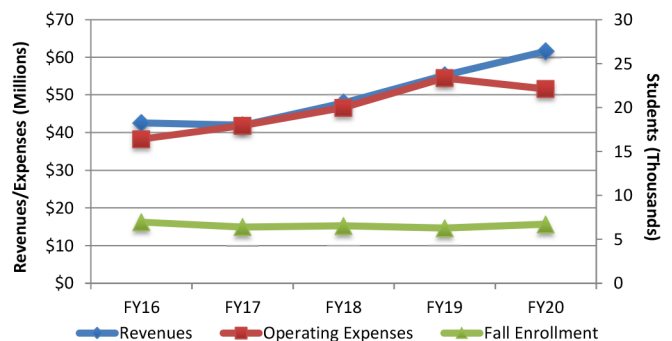
What We Found

- For the second consecutive year, the College may have violated state law when it granted its employees one-time payments in the amount of 2% of each employee's gross salary.

- The College incorrectly used federal Higher Education Emergency Relief Funds (HEERF) totaling $41,666 to pay salaries and benefits to its executive team.

- The College incorrectly disbursed federal HEERF funds totaling $31,184 to 40 students during the spring semester who were officially withdrawn from all courses prior to March 13, 2020.

- In analyzing the financial trends of the College over the past five fiscal years, federal revenues increased in fiscal years (FY) 2018 to 2020 due to new or additional funding for grants and contracts. Operating expenses increased in FY18 and FY19 due to additional funding from federal grants and contracts and due to the transfer of the non-credit programs and Young Memorial Campus from South Central Louisiana Technical College and the Louisiana Marine Petroleum Institute from L.E. Fletcher Technical Community College to the College. Operating expenses also increased in FY19 due to increases in salaries and related benefits. In FY20, operating expenses decreased due to decreases made to Pensions and OPEB expenses and a large investment in Academic Computing infrastructure in FY19 that was completed in FY20 resulting in less expenses.

Five-year Revenue Trends

Fiscal/Enrollment Trends

Source: Fiscal Year 2016-2020 College Annual Fiscal Reports/Agency Reports