



# Report Highlights

## Delgado Community College

### Louisiana Community and Technical College System

DARYL G. PURPERA,  
CPA, CFE

Audit Control # 80170119  
Financial Audit Services • December 2017

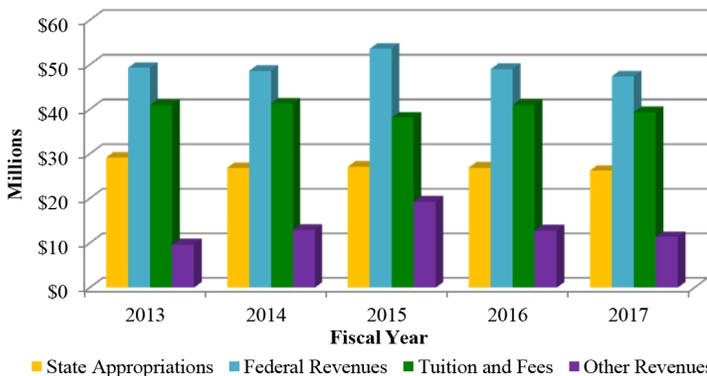
## Why We Conducted This Audit

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, 2016, through June 30, 2017.

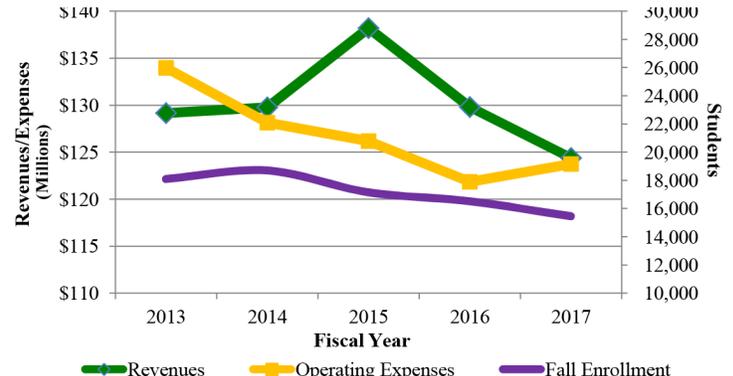
## What We Found

- For the second consecutive year, Delgado was unable to locate a significant amount of movable property. Of the total \$1,326,376 reported as unlocated, \$282,554 was identified in the current year, the majority of which were computers and computer-related equipment.
- Delgado did not report changes in enrollment status for students who received Federal Pell grant and/or Federal Direct Student Loan funds to the National Student Loan Data System (NSLDS) as required by federal regulations. Audit procedures revealed that four (10%) of 40 students tested who had changes in enrollment status during the fiscal year were not reported to the NSLDS. Untimely reporting could impact the student's Pell grant eligibility and result in either the advance or delay of the student's grace period or obligation to begin or resume making scheduled loan payments.
- Financial information relating to the following accounts was materially correct: cash and cash equivalents, receivables, due from federal government, capital assets, accounts payable and accruals, unearned revenue, net position, student tuition and fees, scholarship allowances, federal grants and contracts, federal nonoperating revenues, and educational and general expenses.
- Based on a five-year analysis, total expenses have gradually decreased since fiscal year 2013, with a slight increase in fiscal year 2017. Total revenues increased significantly during fiscal year 2015 mainly due to capital appropriations and federal funding to complete construction and open the Sidney Collier campus, but decreased in fiscal years 2016 and 2017 mainly due to lack of similar funding, as construction was completed and because of a fiscal year 2017 decline in enrollment attributed to the closure of the Slidell campus.

### Five-Year Revenue Trend



### Fiscal/Enrollment Trends



Source: Fiscal years 2013-2017 Delgado Annual Fiscal Reports, as adjusted, and Board of Regents website

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