



Report Highlights

Northwest Louisiana Technical College Louisiana Community & Technical College System

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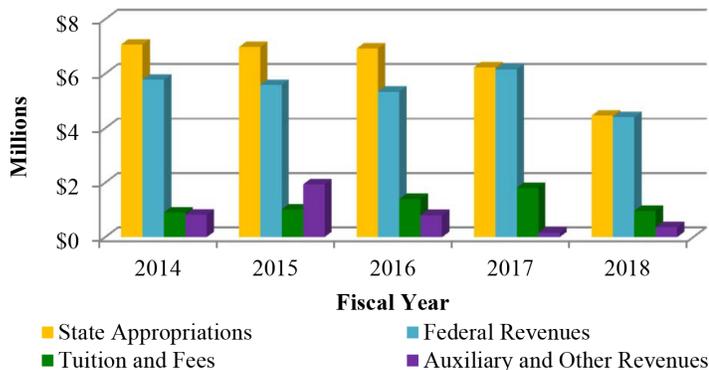
Why We Conducted This Work

We performed certain procedures at the Northwest Louisiana Technical College (College) to evaluate certain controls the College uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through June 30, 2019.

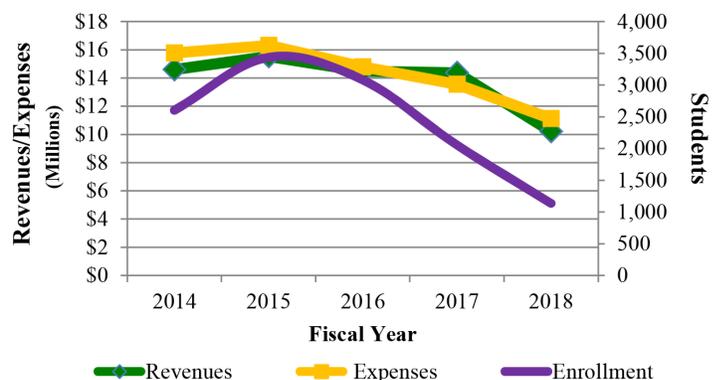
What We Found

- We reviewed the status of the prior-report finding in the College’s procedural report dated August 9, 2017. We determined that management has resolved the prior-report finding related to Inadequate Control over Movable Property.
- We evaluated controls and transactions relating to receivables, payroll expenses, tuition and fee revenues, and information system access. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We compared the most current and prior-year financial activity using the College’s annual fiscal reports and/or system generated reports to identify trends and obtained explanations from management for any significant variances.
- We analyzed the College’s revenues, expenses, and enrollment data over the last five fiscal years. This analysis showed revenues, expenses, and enrollment increased between fiscal years (FY) 2014 and 2015. However; in FY 2016, Workforce Innovation for a Stronger Economy program funding ended, and enrollment declined mainly due to fewer high school students enrolling when dual enrollment fee rates increased. Also, in FY 2017, the Natchitoches and Many campuses transferred to the Central Louisiana Technical Community College, resulting in drastic decreases in revenues, expenses, and enrollment. This downward trend continued through to the year-end, June 30, 2019.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Source: LCTCS Audit Reports and Board of Regents Enrollment Data