



Report Highlights

Northshore Technical Community College Louisiana Community and Technical College System

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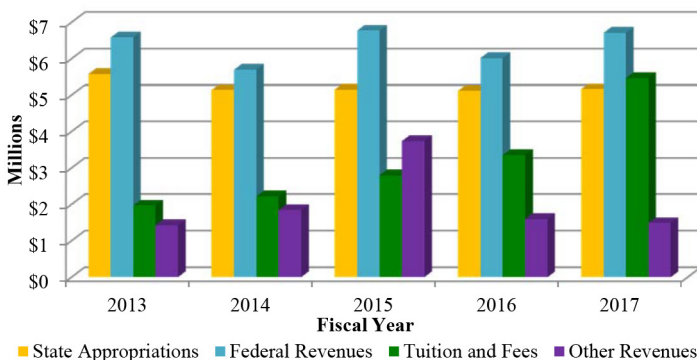
Why We Conducted This Audit

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 2017 financial statement audit.

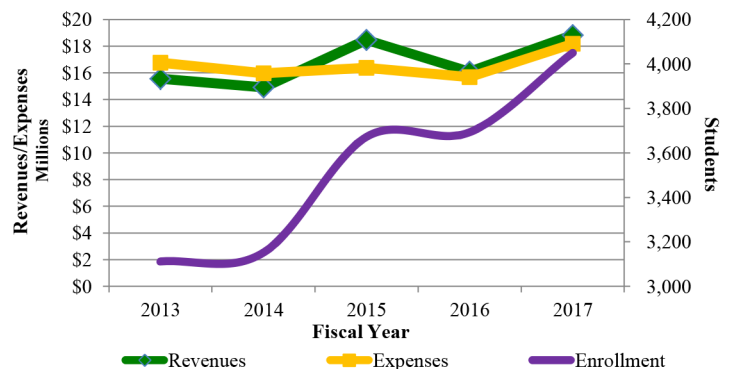
What We Found

- The College granted its staff inappropriate access to its Banner Enterprise Resource Planning system.
 - Ten employees had the ability to create and edit tuition and fee tables within the Banner student system without a business need.
 - Fifteen employees had the ability to create and edit tuition and fee refund tables within the Banner student system without a business need.
 - Fifteen employees had the ability to create and edit terms (edit the start and end dates of semesters; activate online assessments; and activate online registration) within the Banner student system without a business need.
 - Eighteen employees had the ability to create and edit course level fees within the Banner student system without a business need.
- The financial statements, as adjusted, are fairly presented for the year ended June 30, 2017.
- In analyzing financial trends of the College over the past five fiscal years, we found that since fiscal year 2013 state appropriations have decreased approximately 7% due to a decreasing budget statewide. Tuition and fee revenues have increased 178%. The increase is attributed mainly to increases permitted by the GRAD Act, the establishment of a uniform fee schedule for the System, and the opening of the new campus in Lacombe, Louisiana.

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.