

ELAINE P. NUNEZ COMMUNITY COLLEGE

**LOUISIANA COMMUNITY AND TECHNICAL
COLLEGE SYSTEM**

FINANCIAL AUDIT SERVICES

**Procedural Report
Issued September 24, 2025**

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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Elaine P. Nunez Community College



September 2025

Audit Control # 80250027

Introduction

The primary purpose of our procedures at Elaine P. Nunez Community College (College) was to evaluate certain controls the College uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

Results of Our Procedures

We evaluated the College's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of the College's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to student tuition and fee revenues, scholarship allowances, student holds, payroll expenses, and nonpayroll expenses.

Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in the College's procedural report dated August 16, 2023. We determined that management has resolved the prior-report finding related to Inadequate Controls over Student Accounts.

Student Tuition and Fee Revenues

We obtained an understanding of controls over student tuition and fee revenues. We performed procedures on selected students' accounts during the period July 1, 2023, through June 30, 2025, to determine whether tuition and fees were properly assessed, were in accordance with the approved fee schedule, and were properly posted to students' accounts. Based on the results of our procedures, the College had adequate controls in place to ensure that tuition and fees were properly assessed,

were in accordance with the approved fee schedule, and were properly posted to students' accounts.

Scholarship Allowances

We obtained an understanding of controls over the reporting of scholarship allowances, which represent reductions to student tuition and fee revenues based on certain types of payments and financial aid applied to student accounts. We performed procedures on selected students' accounts during the period July 1, 2023, through June 30, 2025, to determine whether payments and financial aid were accurately recorded and properly classified to student accounts. Based on the results of our procedures, the College had adequate controls to ensure that payments and financial aid applied to student accounts were accurately recorded and properly classified, and to ensure the proper reporting of scholarship allowances.

Student Holds

We performed procedures to address the prior-report finding related to Inadequate Controls over Student Accounts. We obtained an understanding of controls over student accounts that had suspected fraudulent activity. We reviewed student accounts identified by the College as having suspected fraudulent activity during fiscal years 2024 and 2025 to determine whether student holds were timely placed on the student accounts. A student hold prevents a student from registering for classes in subsequent semesters. Based on the results of our procedures, the College had adequate controls to ensure that student holds were timely placed on student accounts identified by the College as having suspected fraudulent activity.

Payroll Expenses

Salaries and related benefits comprised approximately 54% of the College's expenses in fiscal year 2024. We obtained an understanding of the College's controls over the time and attendance function and performed procedures on selected employee time statements and leave records during the period of July 1, 2023, through December 31, 2024. Based on the results of our procedures, the College had adequate controls in place to ensure the approval of employee time statements and leave requests, employees were paid the amounts authorized, and leave taken was properly accounted for.

Nonpayroll Expenses

Nonpayroll expenses comprised approximately 46% of the College's expenses in fiscal year 2024. We obtained an understanding of controls over nonpayroll expenses and performed procedures on selected transactions during the period July 1, 2023,

through December 31, 2024. Based on the results of our procedures, the College had adequate controls in place to ensure that nonpayroll expenses were properly authorized, accurately recorded, adequately supported, and in compliance with applicable laws and regulations, and payments were made using accurate vendor information.

Trend Analysis

We compared the most current and prior-year financial activity using the College's Annual Fiscal Reports and/or system-generated reports and obtained explanations from the College's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at Elaine P. Nunez Community College (College) for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls the College uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the College's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The College's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated the College's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the College.
- Based on the documentation of the College's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to student tuition and fee revenues, scholarship allowances, student holds, payroll expenses, and nonpayroll expenses.
- 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 the College's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at the College, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.