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Report Highlights

Elaine P. Nunez Community College

Louisiana Community and Technical College System

Audit Control # 80250027

Financial Audit Services • September 2025

Why We Conducted This Work

We performed certain procedures at Elaine P. Nunez Community 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, 2023, through June 30, 2025.

What We Found

- The prior-report finding related to Inadequate Controls over Student Accounts has been resolved by College management.
- We performed procedures relating to student tuition and fee revenues, scholarship allowances, student holds, payroll expenses, and nonpayroll expenses. Based on the results of these procedures, we did not report any findings.

View the full report at www.lla.la.gov.