



Report Highlights

Elaine P. Nunez Community College Louisiana Community and Technical College System

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Audit Control # 80210006
Financial Audit Services • October 2021

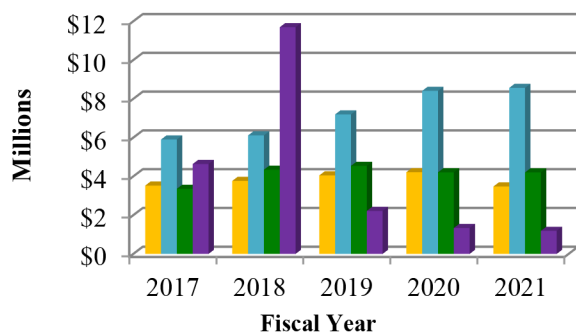
Why We Conducted This Work

We performed certain procedures at the 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, 2019, through June 30, 2021.

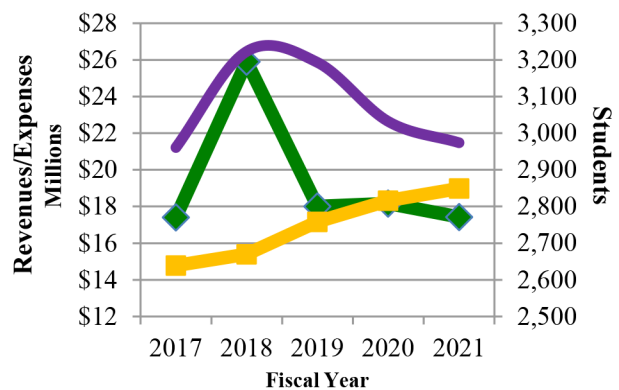
What We Found

- The College did not ensure an adequate review was performed of the refund rules for student tuition and fees set up in the Banner student system for the Fall 2019 and Spring 2020 semesters. In addition, the refund schedules for all of the College’s programs, available both in full term and compressed timeframes, were not made available to students during the Spring 2021 semester as required by Louisiana Community and Technical College System (LCTCS) and College policy.
- We determined that management has resolved the prior-report findings related to Failure to Make Proper Notifications of Misappropriated Assets and Noncompliance with Unclaimed Property Regulations.
- We evaluated controls and transactions relating to cash, student tuition and fee revenues, payroll expenses, travel card expenses, and federal programs. Except as noted above, we found these controls provided reasonable accountability over public funds and compliance with applicable laws and regulations for the period examined.
- In analyzing financial trends of the College over the past five fiscal years, tuition and fee revenues have increased by 25%, primarily from increases in LCTCS Board-approved tuition and fees. Other revenues decreased by 74% mainly due to less capital appropriations received for new construction. In addition, federal revenues increased 45% mainly due to CARES Act revenues.

Five-Year Revenue Trends



Fiscal/Enrollment Trends



Source: College Annual Financial Reports, as adjusted, and Louisiana Board of Regents

View the full report, including management’s response, at www.la.gov.