



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Elaine P. Nunez Community College

Louisiana Community and Technical College System

Audit Control # 80230018
Financial Audit Services • August 2023

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, 2021, through June 30, 2023.

What We Found

- The College did not have adequate controls over student accounts that had suspected fraudulent activity. In a review of 58 student accounts identified by the College as having suspected fraudulent activity during fiscal years 2022 and 2023, 16 (28%) student accounts did not have student holds placed on their accounts to prevent registration in subsequent semesters. The College placed student holds on the 16 student accounts after auditor inquiry during April 2023; however, the 16 student accounts were all identified by management as having suspected fraudulent activity in October 2021.
- The prior-report finding related to Inadequate Controls over Refund Tables has been resolved by College management.
- We evaluated controls and transactions relating to student tuition and fee revenues, nonpayroll expenses, and federal programs. We found that, except for the weakness noted above, these controls provided reasonable accountability over public funds for the period examined.

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