



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

SOWELA Technical Community College

Louisiana Community and Technical College System

Audit Control # 80230016
Financial Audit Services • February 2024

Why We Conducted This Audit

We performed certain procedures at SOWELA Technical Community College (College) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate the College's accountability over public funds for the period July 1, 2021, through June 30, 2023.

What We Found

- We determined that management has resolved the prior-year finding related to Untimely Termination of System Access.
- Financial information relating to the following accounts was materially correct: Capital Assets, Net Position, and Educational and General Expenses.
- Based on the results of these procedures, we did not report any findings.

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