



Report Highlights

SOWELA Technical Community College Louisiana Community and Technical College System

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Audit Control # 80210015
Financial Audit Services • February 2022

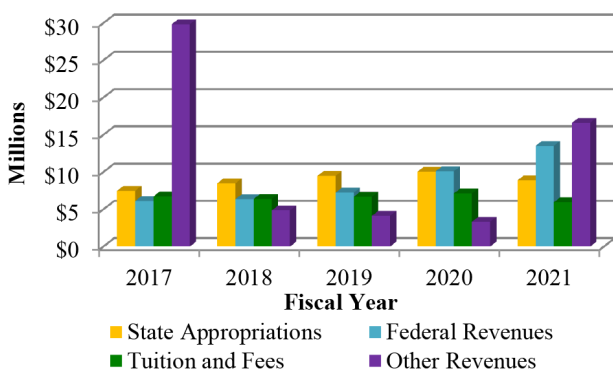
Why We Conducted This Audit

We performed certain procedures at SOWELA Technical Community College (SOWELA) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate SOWELA's accountability over public funds for the period July 1, 2020, through June 30, 2021, and to evaluate SOWELA's accountability over public funds for the period July 1, 2019, through June 30, 2020.

What We Found

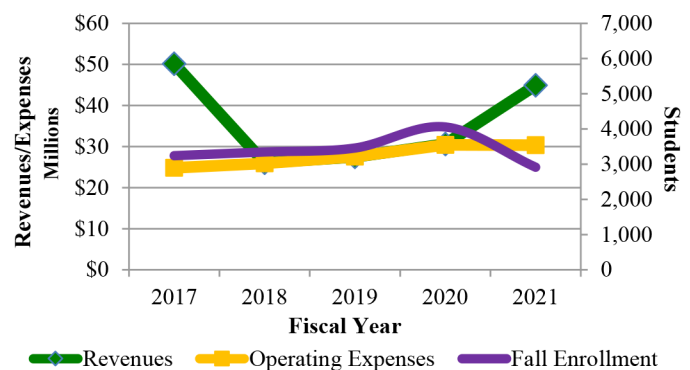
- SOWELA failed to timely terminate employee access to the Banner system. Management should ensure the removal of employee access to the Banner system immediately upon separation.
- SOWELA management has resolved the prior-report finding related to Inappropriate System Access. We performed procedures on payroll transactions that occurred between July 1, 2019, and December 31, 2020, related to the prior-report finding titled Possible Improper One-Time Salary Supplement to Employees and determined that all payments were properly authorized, supported, and paid.
- Student tuition and fees were consistent from fiscal year 2017 to fiscal year 2020 then sharply declined in fiscal year 2021 due to decreased enrollment related to COVID. Federal revenues increased in recent years due to additional federal non-operating revenue in response to COVID. Other revenue has remained relatively consistent except in fiscal year 2017, when revenues increased as the result of capital grants and capital appropriations, and fiscal year 2021, when revenues increased as the result of gain on impairments from the recent hurricanes. Operating expenses have gradually increased over the last five fiscal years.

Five-Year Revenue Trend



Source: LCTCS Audit Reports and SOWELA Annual Fiscal Reports

Fiscal/Enrollment Trends



Source: LCTCS Audit Reports, SOWELA Annual Fiscal Reports, and Board of Regents enrollment data

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