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Report Highlights

Northshore Technical Community College

Louisiana Community and Technical College System

Audit Control # 80240041
Financial Audit Services • July 2024

Why We Conducted This Work

We performed certain procedures at the Northshore Technical Community College (NTCC) to evaluate certain controls that NTCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- NTCC did not have adequate controls in place to ensure that students who never begin attendance have their tuition and fee revenue and awarded scholarships removed from their student account balances. For the Fall Semester 2023, NTCC failed to drop two students who never attended a course from the course roster, causing tuition and fee charges and awarded scholarships to remain on the students' account balances.
- We performed procedures related to cash, payroll expenditures, and student tuition and fee revenue. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We compared the most current and prior-year financial activity using NTCC's Annual Fiscal Reports and system generated reports and obtained explanations from NTCC's management for any significant variances.

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