

DELGADO COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED FEBRUARY 29, 2012

**LOUISIANA LEGISLATIVE AUDITOR
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge and New Orleans offices of the Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Two copies of this public document were produced at an approximate cost of \$7.42. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3410 or Report ID No. 80110076 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 3, 2012

**DELGADO COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND
TECHNICAL COLLEGE SYSTEM
STATE OF LOUISIANA**
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our audit of the Louisiana Community and Technical College System (System) financial statements for the fiscal year ended June 30, 2011, we conducted certain procedures at the Delgado Community College (college) for the period from July 1, 2010, through June 30, 2011.

- Our auditors obtained and documented an understanding of the college's operations and system of internal controls, including internal controls over a major federal award program administered by the college, through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the college.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the college's annual fiscal reports and/or system-generated reports and obtained explanations from college management of any significant variances.
- Our auditors considered internal control over financial reporting and examined evidence supporting the college's cash, investments, receivables, due from federal government, capital assets, accounts payable and accruals, deferred revenues, student tuition and fees, federal grants and contracts, state and local grants and contracts, federal nonoperating revenues, and education and general expenses.

We also tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements, as part of our audit of the System's Annual Financial Report for the fiscal year ended June 30, 2011, in accordance with *Government Auditing Standards*.

- We performed internal control and compliance testing in accordance with Office of Management and Budget Circular A-133 for the fiscal year ended June 30, 2011, as part of the Single Audit for the State of Louisiana on the State Fiscal Stabilization Fund - Education State Grants, Recovery Act (CFDA 84.394).

The Annual Fiscal Report of the college was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The college's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Based on the application of the procedures referred to previously, we found no significant deficiencies, noncompliance, or errors relating to our analytical procedures or our other audit procedures, including our procedures on the federal program, which should be communicated to management.

This letter is intended for the information and use of the college and its management, others within the college and the System, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

KML:JR:EFS:THC:dl

DELGADO 2011