



Report Highlights

Baton Rouge Community College

Louisiana Community and Technical College System

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Audit Control # 80230051
Financial Audit Services • March 2024

Why We Conducted This Audit

We performed certain procedures at the Baton Rouge 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, 2022, through June 30, 2023.

What We Found

- We determined that management has resolved the prior-year findings related to Inadequate Controls over Return of Title IV Funds, Higher Education Emergency Relief Fund Reporting Weaknesses, and Inadequate Controls over Payroll.
- Financial information relating to the following accounts was materially correct: Cash and Cash Equivalents, Net Position, Student Tuition and Fees net of Scholarship Allowances, Federal Nonoperating Revenues, COVID-19 Federal Funding, 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.