



Report Highlights

Baton Rouge Community College

Louisiana Community and Technical College System

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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, 2021, through June 30, 2022.

What We Found

- For the third consecutive audit, the College did not have adequate controls in place to ensure that returns of Title IV funds were accurately calculated and timely returned to the U.S. Department of Education (USDOE) as required by federal regulations.
- For the second consecutive audit, the College did not ensure compliance with certain reporting requirements as established by the USDOE for the Higher Education Emergency Relief Funds program.
- The College did not maintain adequate controls over payroll, increasing the risk that errors and/or fraud may occur and not be detected in a timely manner.

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