

BOSSIER PARISH COMMUNITY COLLEGE

LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
MANAGEMENT LETTER  
ISSUED DECEMBER 21, 2020

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Bossier Parish Community College

December 2020

Audit Control # 80200078

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## Introduction

As a part of our audit of the Louisiana Community and Technical College System (System) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, we performed procedures at Bossier Parish Community College (BPCC) to provide assurances on financial information that is significant to the System's financial statements; evaluate the effectiveness of BPCC's internal controls over financial reporting and compliance; and determine whether BPCC complied with applicable laws and regulations. We also determined whether management has taken actions to correct the findings reported in the prior year.

## Results of Our Procedures

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### Follow-up on Prior-year Findings

Our auditors reviewed the status of the prior-year findings reported in the BPCC management letter dated December 9, 2019. We determined that management has resolved the prior-year findings related to Inadequate Controls over Banner System and Failure to Report Misappropriation.

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### Financial Statements - Louisiana Community and Technical College System

As a part of our audit of the System's financial statements for the year ended June 30, 2020, we considered BPCC's internal control over financial reporting and examined evidence supporting certain account balances and classes of transactions, as follows:

#### Statement of Net Position

**Assets** – Receivables and Due from Federal Government

**Liabilities** – Accounts Payable and Accruals, and Unearned Revenues

**Net Position** – Investment in Capital Assets, Restricted-Nonexpendable, Restricted-Expendable, and Unrestricted

**Statement of Revenues, Expenses, and Changes in Net Position**

**Revenues** – Student Tuition and Fees, Net of Scholarship Allowance, and Federal Nonoperating Revenues

**Expenses** – Education and General

The account balances and classes of transactions tested are materially correct.

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**Federal Compliance - Single Audit of the State of Louisiana**

As a part of the Single Audit for the year ended June 30, 2020, we performed procedures as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on information submitted by BPCC to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the state's Schedule of Expenditures of Federal Awards (SEFA).

BPCC's information submitted for the preparation of the state's SEFA is materially correct.

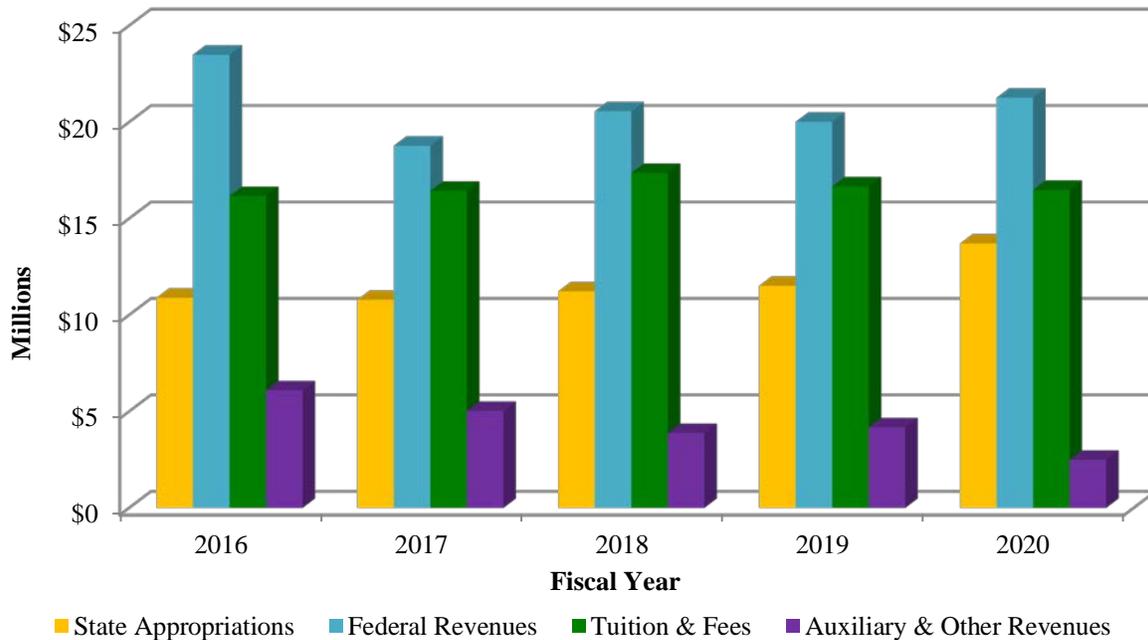
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**Trend Analysis**

We compared the most current and prior-year financial activity using BPCC's Annual Fiscal Reports and/or system-generated reports and obtained explanations from BPCC's management for any significant variances. We also prepared an analysis of revenues, expenses, and enrollment over the past five fiscal years, as shown in Exhibits 1 and 2.

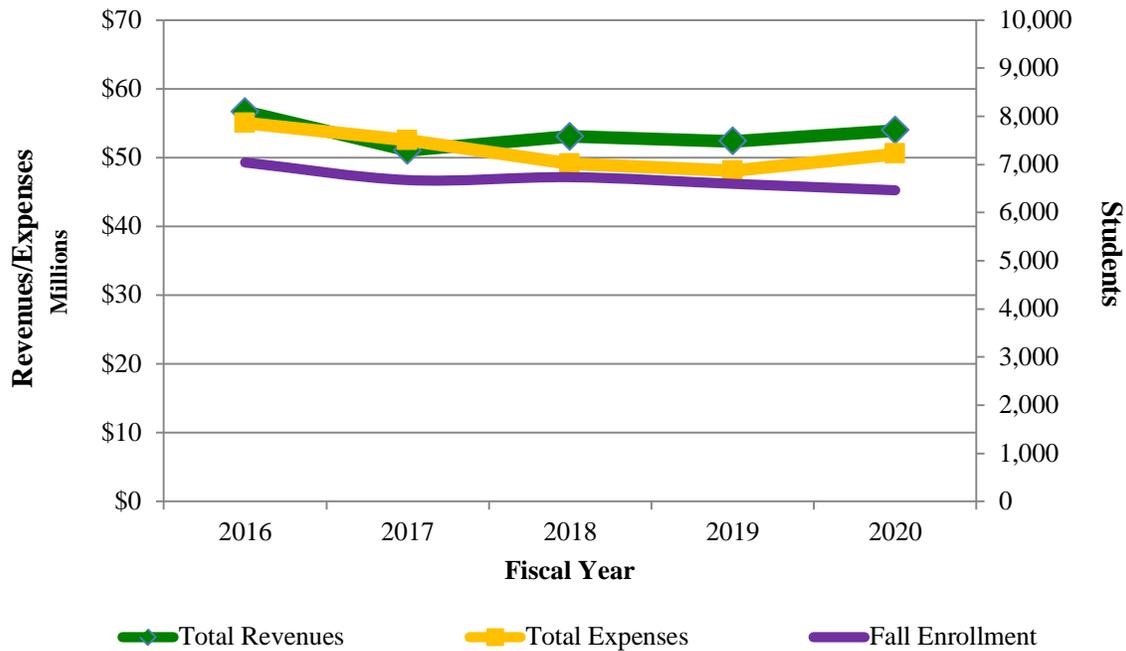
In analyzing financial trends of BPCC over the past five fiscal years, total revenues have exceeded total expenses, while enrollment has fluctuated. Revenues declined in fiscal year (FY) 2017 due in part to the ending of the Trade Adjustment Assistance Community College and Career Training federal grants. Revenues increased in FY 2018 due to increases in tuition and fees and federal Pell revenues resulting from increased enrollment. Revenues also increased in FY 2020 when BPCC received approximately \$4.3 million in Coronavirus Aid, Relief, and Economic Security Act funds as a result of the novel coronavirus disease 2019 pandemic. The decrease in other revenues in FY 2020 was due to several state grants ending.

**Exhibit 1  
Five Year Revenue Trend**



Source: Fiscal Year 2016-2020 BPC Annual Fiscal Reports, as adjusted

**Exhibit 2  
Fiscal/Enrollment Trends**



Source: Fiscal Year 2016-2020 BPC Annual Fiscal Reports, as adjusted, and Board of Regents website

Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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BPCC2020

## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at Bossier Parish Community College (BPCC) for the period from July 1, 2019, through June 30, 2020, to provide assurances on financial information significant to the Louisiana Community and Technical College System (System), and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of the audit of the System's financial statements and our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2020.

- We evaluated BPCC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to BPCC.
- Based on the documentation of BPCC'S controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinion on the System's financial statements.
- We performed procedures on information for the preparation of the state's Schedule of Expenditures of Federal Awards for the year ended June 30, 2020, as a part of the 2020 Single Audit.
- We compared the most current and prior-year financial activity using BPCC'S Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from BPCC's management for significant variances.

The purpose of this report is solely to describe the scope of our work at BPCC and not to provide an opinion on the effectiveness of BPCC's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review BPCC's Annual Fiscal Report, and accordingly, we do not express an opinion on that report. BPCC's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.