



Report Highlights

Bossier Parish Community College Louisiana Community and Technical College System

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80200078
Financial Audit Services • December 2020

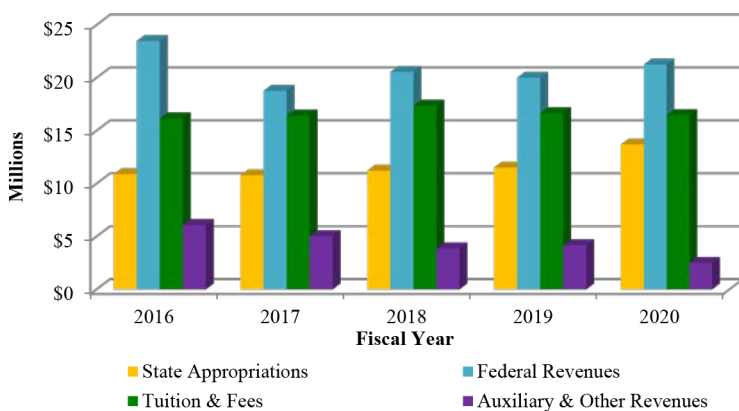
Why We Conducted This Audit

We performed certain procedures at the Bossier Parish Community College (BPCC) as a part of the Louisiana Community & Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate BPCC's accountability over public funds for the period July 1, 2019, through June 30, 2020.

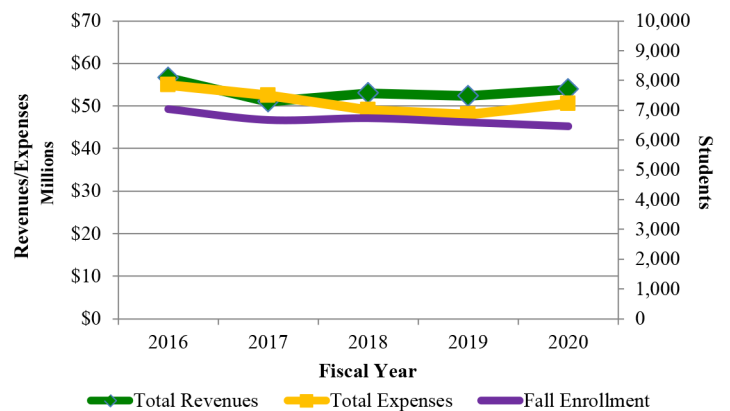
What We Found

- Management has resolved the prior-year findings relating to Inadequate Controls over Banner System and Failure to Report Misappropriation.
- Financial information relating to the following accounts was materially correct: receivables, due from federal government, accounts payable and accruals, unearned revenue, net position, student tuition and fees net of scholarship allowances, federal nonoperating revenues, and education and general expenses.
- Based on the results of these procedures, we did not report any findings.
- Total revenues have exceeded total expenses, while enrollment has fluctuated over the past five years. 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.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Source: Fiscal Years 2016–2020 BPCC Annual Fiscal Reports, as adjusted, and Board of Regents website

View the full report at www.la.gov.