

## **Report Highlights** Baton Rouge Community College

Louisiana Community and Technical College System

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 80240051 Financial Audit Services • April 2025

## 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, 2023, through June 30, 2024.

## What We Found

- Financial information relating to the following accounts was materially correct: Cash and Cash Equivalents, Capital Assets, Net Position, Student Tuition and Fees net of Scholarship Allowances, Federal Nonoperating Revenues, and Educational and General Expenses.
- Based on the results of these procedures, we did not report any findings.