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Report Highlights

River Parishes Community College

Louisiana Community and Technical College System

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Why We Conducted This Work

We conducted certain procedures at River Parishes Community College (RPCC) to evaluate certain controls that RPCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2017, through June 30, 2019.

What We Found

- RPCC did not maintain adequate controls over the assessment and refunding of student tuition and fees. Thirteen students were overcharged a total of \$5,419 as a result of a course that was improperly set up in the Banner system. Of 1,153 students who dropped courses during fiscal years 2018 and 2019, four (16%) of 24 students reviewed were not properly refunded amounts totaling \$806 due to incorrect refund dates and calculation errors in the Banner system. In addition, of the 1,740 cross- or dual-enrolled students from the Fall of 2017 through Spring of 2019 semesters, tuition and fee waivers were not placed on 17 (47%) of the 36 students' accounts reviewed. As a result, these students were charged for tuition and fees they did not owe to RPCC.
- RPCC did not have adequate controls over outstanding student account balances, increasing the risk of uncollectability. RPCC did not timely place financial holds on student accounts and allowed students with outstanding balances to register in subsequent semesters. In addition, RPCC has not sent notices to students with outstanding balances for more than one and a half years after unpaid balances were incurred by students and has not timely transferred delinquent accounts to the Office of Debt Recovery.
- As of April 9, 2019, RPCC did not complete monthly bank reconciliations for the months of July 2018 through March 2019.
- RPCC did not have adequate controls over its Banner system, increasing the risk of error or fraud. Our procedures disclosed that the college did not have written, campus-specific information technology policies and procedures, reconciliations between accounting and student records were not being performed, fiscal periods were not closed timely, and two employees had inadequate segregation of duties related to system access.
- RPCC may have violated state law when it granted its employees a one-time payment in the amount of 5% of each employee's gross salary. The one-time payments totaling \$227,720 were made under RPCC's Rewards and Recognition Program policies but were not tied to specific accomplishments by an employee or group of employees.
- We evaluated controls and transactions related to cash, movable property, student tuition and fee revenues, student receivables, student refunds, payroll and non-payroll expenses, and information technology. Except as noted above, we found these controls provided reasonable accountability over public funds for the period examined.

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