RIVER PARISHES COMMUNITY COLLEGE

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Procedural Report
Issued September 2, 2026

LOUISIANA LEGISLATIVE AUDITOR

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Louisiana Legislative Auditor
Michael J. "Mike" Waguespack, CPA

River Parishes Community College

September 2026

Audit Control # 80260060

Introduction

The primary purpose of our procedures at River Parishes Community College (RPCC) was to evaluate certain controls RPCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

Results of Our Procedures

We evaluated RPCC's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of RPCC's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to non-credit course tuition and fees, payroll and personnel, non-payroll expenses, and professional services contract expenses.

Based on the results of these procedures, we did not report any findings.

Trend Analysis

We compared the most current and prior-year financial activity using RPCC's Annual Fiscal Reports and/or system-generated reports and obtained explanations from RPCC's management for any significant variances.

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

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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RPCC2026

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at River Parishes Community College (RPCC) for the period from July 1, 2024, through June 30, 2026. Our objective was to evaluate certain controls RPCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the RPCC's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The RPCC's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated RPCC'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 RPCC.

- Based on the documentation of RPCC's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to non-credit course tuition and fees, payroll and personnel, non-payroll expenses, and professional services contract expenses.

- We compared the most current and prior-year financial activity using RPCC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from RPCC's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at RPCC, and not to provide an opinion on the effectiveness of RPCC'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 purpose.