

Report Highlights

Bossier Parish Community College

Louisiana Community and Technical College System

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 80250091 Financial Audit Services • November 2025

Why We Conducted This Audit

We performed certain procedures at Bossier Parish Community College (BPCC) as a part of the Louisiana Community and 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, 2024, through June 30, 2025.

What We Found

- Auditors reviewed the status of the prior-year finding reported in the BPCC management letter dated March 19, 2025. We determined that management has resolved the prior-year finding related to Control Weakness over Bank Reconciliations.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash and Cash Equivalents, 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.