



Report Highlights

Bossier Parish Community College Louisiana Community and Technical College System

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Audit Control # 80180103
Financial Audit Services • December 2018

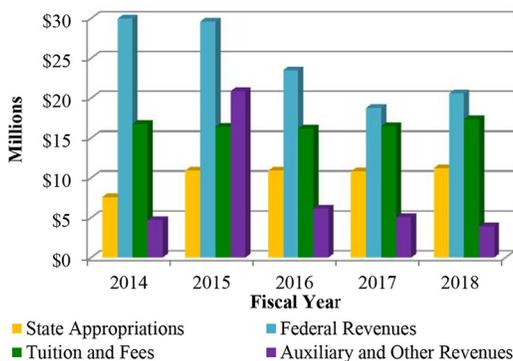
Why We Conducted This Audit

We performed certain procedures at the Bossier Parish Community College (BPCC) as a part of the Louisiana Community and Technical College System (System) audit, the Single Audit of the State of Louisiana, and to evaluate BPCC's accountability over public funds for the period July 1, 2017, through June 30, 2018.

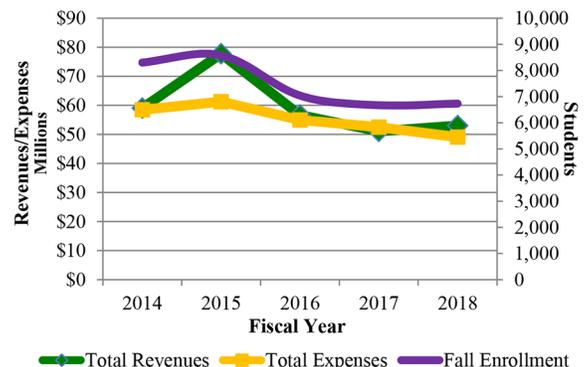
What We Found

- BPCC allowed three students with outstanding account balances from previous semesters to attend subsequent classes when improper financial aid purge protections were placed on the students' accounts instead of holds. In addition, BPCC did not write off third-party account balances totaling \$44,567 that were more than two years old, as required by the System and BPCC's policies.
- Management resolved the prior-year finding related to Lack of Controls over the Banner system.
- Financial information relating to the following accounts was materially correct, as adjusted: cash and cash equivalents, receivables, due from federal government, accounts payable and accrued liabilities, unearned revenues resulting from student tuition and fees, 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 internal control deficiencies or noncompliance with laws and regulations, other than that noted above.
- In analyzing financial trends of BPCC over the past five fiscal years, total revenues and total expenses were in line with changes in enrollment. In fiscal year (FY) 2016, BPCC had instituted a new purge policy, resulting in a significant drop in student enrollment. Revenues spiked in FY 2015 due to other revenue funds received by the Louisiana Department of Economic Development to construct a \$16 million Advanced Manufacturing Training Center building, and \$3.3 million of additional state appropriation funds received for BPCC's operations. Federal revenues declined in fiscal years 2016 and 2017 in part due to the ending of the Trade Adjustment Assistance Community College and Career Training federal grants. In FY 2018, total revenues increased mainly due to increases in federal Pell funds received and tuition and fee revenues, both related to the slight increase in enrollment. Total expenses decreased as a result of reducing staff, which began in FY 2016 and continued into the first part of FY 2018.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Source: FY 2014-2018 BPCC Annual Fiscal Reports, as adjusted, and Board of Regents website

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