



Report Highlights

Baton Rouge Community College Louisiana Community and Technical College System

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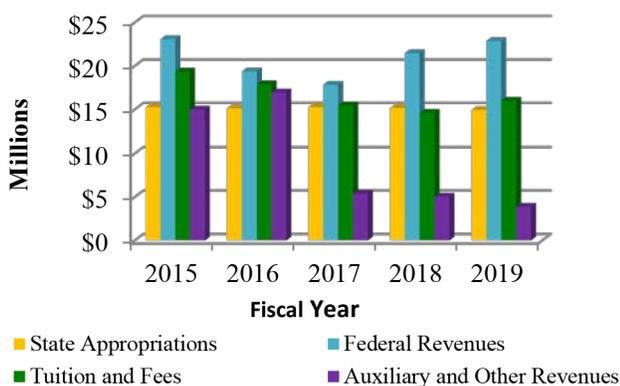
Why We Conducted This Audit

We performed certain procedures at Baton Rouge Community College (College) as a part of the Louisiana Community and Technical College System (System) audit and to evaluate the College's accountability over public funds for the period July 1, 2018, through June 30, 2019.

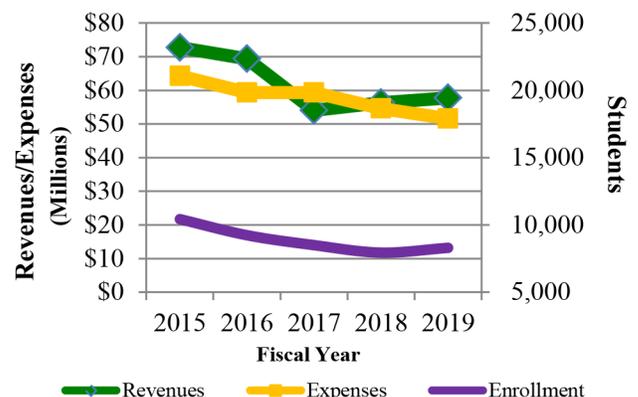
What We Found

- The College did not maintain adequate controls over payroll processing. In a test of time and attendance and related payroll records, auditors noted among other weaknesses that five employees were overpaid a total of \$3,913 and two employees were underpaid a total of \$76 due to an incorrect salary calculation, payment for hours not worked, and incorrect entry of hourly rates and overtime compensation rates in the payroll system.
- The College failed to notify the Louisiana Legislative Auditor and the parish district attorney of certain suspected misappropriations of assets as required by Louisiana Revised Statute 24:523. College management had knowledge of suspected misappropriations as early as February 2019 that were not reported until September 2019, after specific inquiry by the auditors.
- In analyzing the financial trends of the College over the past five fiscal years, we found that since fiscal year 2015 state appropriations have decreased approximately 2%. Tuition and fee revenues have decreased 17%. The decrease in tuition and fee revenues is mainly attributed to a decrease in student enrollment due to the August 2016 flooding impacting the region of the students served by the College and the discontinuation of the Aviation program.

Five-Year Revenue Trend



Fiscal/Enrollment Trends



Source: Fiscal Year 2015-2019 College Annual Fiscal Reports, as adjusted, and Board of Regents website

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