



Report Highlights

Bossier Parish Community College Louisiana Community and Technical College System

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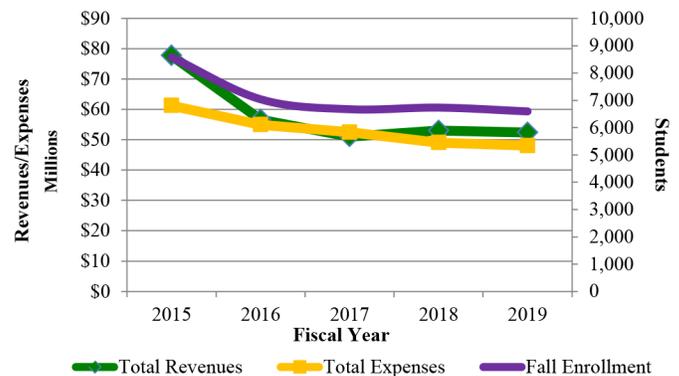
Why We Conducted This Audit

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

What We Found

- BPCC did not have adequate controls over its Banner accounting system, increasing the risk of errors or fraud. Our procedures revealed that BPCC did not follow its written policies and procedures for monitoring and terminating the access of employees, and did not correctly set up tuition and fee rates and refund codes in the Banner Student module.
- BPCC failed to notify the Louisiana Legislative Auditor and the Bossier Parish District Attorney about its knowledge of a misappropriation involving federal financial aid funds totaling \$6,987 during fiscal year 2019, as required by state law.
- Management resolved the prior-year finding related to Weaknesses over Outstanding Account Receivable Balances.
- Financial information relating to the following accounts was materially correct, as adjusted: receivables, due from federal government, accounts payable and accrued liabilities, unearned revenue, net position, student tuition and fees net of scholarship allowances, federal nonoperating revenues, and education and general expenses.
- Based on the results of these procedures, we did not report any findings, other than those 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. Revenues significantly exceeded expenses in fiscal year (FY) 2015 due to other revenues received from the Louisiana Department of Economic Development and additional state appropriation funds received for BPCC's operations. Beginning in FY 2016, expenses decreased mainly due to a reduction in staff, which leveled off in FY 2018 and FY 2019. The significant drop in enrollment in FY 2016 was due to BPCC's implementation of a new purge policy, which dropped students for nonpayment by a set date.

Fiscal/Enrollment Trends



Source: Fiscal Years 2015–2019 BPCC Annual Fiscal Reports, as adjusted, and Board of Regents website

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