

SOUTH LOUISIANA COMMUNITY COLLEGE
LOUISIANA COMMUNITY AND TECHNICAL COLLEGE
SYSTEM

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES
MANAGEMENT LETTER
ISSUED MAY 10, 2021

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
ERNEST F. SUMMERVILLE, JR., CPA

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Legislative Auditor

Michael J. “Mike” Waguespack, CPA

South Louisiana Community College



May 2021

Audit Control # 80200068

Introduction

As a part of our audit of the Louisiana Community and Technical College System (System) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, we performed procedures at the South Louisiana Community College (College) to provide assurances on financial information that was significant to the System’s financial statements; evaluate the effectiveness of the College’s internal controls over financial reporting and compliance; and determine whether the College complied with applicable laws and regulations. In addition, we determined whether management has taken actions to correct the finding reported in the prior year.

Results of Our Procedures

Follow-up on Prior-year Finding

Our auditors reviewed the status of the prior-year finding reported in the College’s management letter dated January 22, 2020. The prior-year finding related to Possible Improper Payments to Employees has not been resolved and is addressed again in this letter.

Current-year Findings

Possible Improper Payments to Employees

For the second consecutive year, the College may have violated state law when it granted its employees one-time payments in the amount of 2% of each employee’s gross salary. The one-time payments, totaling \$346,467 during state fiscal year 2020, were made under the College’s Rewards and Recognition Program policies. However, the College’s Rewards and Recognition Policies do not provide for written objective criteria or performance indicators that provide how the unclassified or classified employee will be reviewed and determined to merit reward and recognition. In addition, the payments were not made for significant outstanding performance that is tied to specific accomplishments by an employee or group of employees, but rather on the basis of the overall performance of the College. Therefore, the payments appear to be bonuses, which are prohibited under state law.

Article VII, Section 14(A) of the Louisiana Constitution states that the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. Attorney General *Opinion No. 95-145* further notes that additional pay under a rewards and recognition policy must be for individual action and not based on the overall performance of the public entity in order to be in accord with Article VII, Section 14. The opinion further notes that the payment of a bonus – or any other gratuitous unearned payment to public employees – is prohibited, as it would be tantamount to a donation.

The College should seek an Attorney General Opinion to distinguish the one-time payments given from prohibited bonuses. The College should also amend its policies to establish written objective criteria, set in advance, that will be used and documented to evaluate against granting an award. Management did not concur with the finding but noted that it will take under consideration obtaining an AG Opinion if the College considers one-time salary payments in the future (see Appendix A, page 1).

Unallowed CARES Act Payroll Expenditures

The College incorrectly used federal funds totaling \$41,666 to pay salaries and benefits to its executive team. Using Higher Education Emergency Relief Fund (HEERF) funds for unallowed expenditures places the College in noncompliance with the program and could cause the College to be liable for the repayment of funds.

Per SLCC's Funding Certification and Agreement for the Institutional Portion of the HEERF, the U.S. Department of Education would not consider senior administrator and/or executive salaries and benefits to be related to significant changes to the delivery of instruction due to the coronavirus, and therefore would not view them as allowable expenditures.

The College included the executive team in the payroll extract used for determining the COVID-19 related salary expenditures. Management represented that the issue was identified on February 2, 2021, and plans to reduce the next reimbursement request to remedy it.

The College should immediately return unallowed cost to U.S. Department of Education and work with the grantor agency to determine if any other expenditures were claimed that would be considered 'senior administrator or executive' and, if any, the proper resolution of those expenditures. Management partially concurred with the finding and noted that corrective action is not necessary since the ineligible expenses have been returned to the U.S. Department of Education. (see Appendix A, page 2).

Additional Comments: Management indicated that the federal funds were not used to pay salaries and benefits. On September 25, 2020, the College used ineligible executive salaries as supporting expenses to drawdown federal funds. On April 13, 2021, these federal funds were returned to the U.S. Department of Education through a credit to a federal drawdown.

Unallowed Disbursement of CARES Act Funds to Students

The College incorrectly disbursed funds totaling \$31,184 to 40 students during the spring semester who were officially withdrawn from all courses prior to March 13, 2020.

Per Coronavirus Aid, Relief, and Economic Security (CARES) Act section 18004(c), emergency financial aid shall be granted to students for “expenses related to the disruption of campus operations due to coronavirus.” Furthermore, guidance from the U.S. Department of Education establishes March 13th, 2020, the date of Proclamation 9994, “Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak,” as the earliest date on which students could have incurred expenses related to the disruption of campus operations due to coronavirus.

The College considered students with active enrollment in a Title IV eligible program at any time during the period of March 1, 2020 to March 31, 2020 to be eligible.

Unallowed disbursements to students may impact the formula calculation used to distribute funds to other students, and the College could be liable for the repayment of improper disbursements if disallowed by the federal grantor. The College should work with the grantor agency and legal counsel, as applicable, to determine the proper resolution of this issue. Management did not concur with the finding, explaining in its response that, “...the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency.” Management further stated, “...the margin of error (1.1%) and the impact on eligible students were not statistically significant. Therefore, College management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College.” In addition, management states that, “...the statement of effect that the College could be liable for repayment of the improper disbursements if disallowed by the federal grantor, should be instead a general recommendation as this could not be the effect for this particular funding. The U.S. Department of Education’s clarification response to the Louisiana Legislative Auditor (LLA) on March 9, 2021, which was shared with the College on March 11, 2021, specifically stated that an institution that has awarded funds to a student who withdrew after March 13, 2020, does not have to recoup the funds awarded.” (see Appendix A, page 3-4).

Additional Comments: The Code of Federal Regulations (CFR), 2 CFR §200.516, requires the auditor to report findings for known questioned costs exceeding \$25,000. When presented with the College’s explanation for why this occurred, we reached out to the U.S. Department of Education, HEERF team, to explain the College’s rationale that the President's Proclamation, although dated March 13, 2020, listed an effective date of March 1, 2020, and seek clarification. However, the HEERF team responded clearly that “...a student may not receive CARES funds if he/she withdrew from an institution before March 13, 2020.” As a result of this communication, we are required to question the applicable costs and report this finding. Finally, while we concur that the guidance received from the HEERF team notes that no recoupment of funds would occur for students who withdrew after March 13, 2020, the payments to ineligible students noted in the finding relate to students who withdrew prior to March 13, 2020. If these questioned costs are

disallowed by the federal grantor, those funds may be recouped by the federal grantor in accordance with 2 CFR 200.339.

Financial Statements – Louisiana Community and Technical College System

As a part of our audit of the System's financial statements for the year ended June 30, 2020, we considered the College's internal control over financial reporting and examined evidence supporting certain account balances and classes of transactions, as follows:

Statement of Net Position

Assets - Cash and Cash Equivalents; Accounts Receivable resulting from student tuition and fees; and Due from Federal Government resulting from federal grants and contracts, federal nonoperating revenues, and CARES revenues

Liabilities - Accounts Payable and Accruals, and Unearned Revenues resulting from student tuition and fees

Net Position - Net Investment in Capital Assets, Restricted-Expendable, Restricted-Nonexpendable, and Unrestricted

Statement of Revenues, Expenses, and Changes in Net Position

Revenues - Student Tuition and Fees net of Scholarship Allowances, Federal Grants and Contracts, Federal Nonoperating, and CARES Revenues

Expenses - Educational and General

Based on the results of these procedures on the financial statements, we reported a finding related to Possible Improper Payments to Employees, as described previously. In addition, the account balances and classes of transactions tested, as adjusted, were materially correct.

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2020, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on the College's major federal program, as follows:

- Higher Education Emergency Relief Fund (CFDA 84.425)

Those tests included evaluating the effectiveness of the College's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether the College complied with applicable program requirements.

Based on the results of these Single Audit procedures, we reported findings related to Unallowed CARES Act Payroll Expenditures and Unallowed Disbursement of CARES Act Funds to Students. These findings will also be included in the Single Audit for the year ended June 30, 2020.

Other Procedures

In addition to the System and Single Audit procedures noted above, we performed certain procedures that included obtaining, documenting, and reviewing the College's compliance with related laws and regulations over movable property.

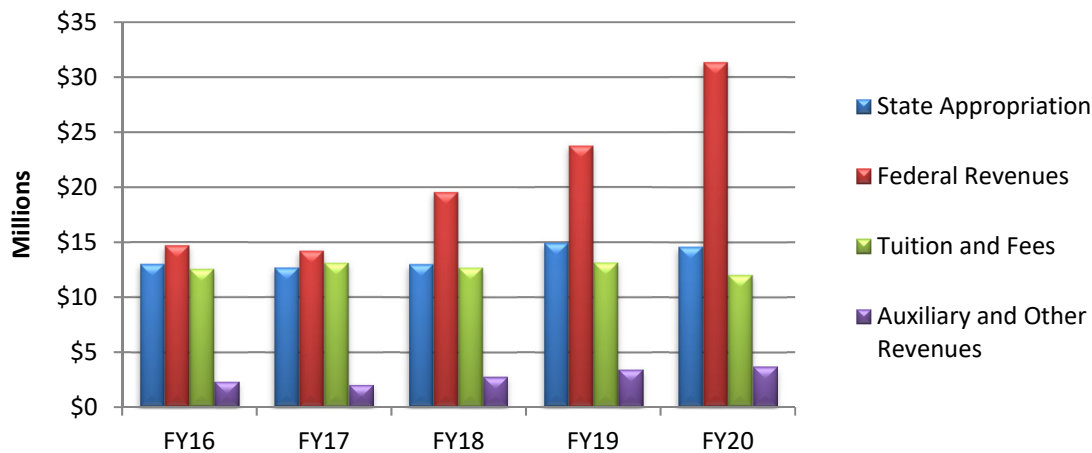
Based on the results of these procedures performed, we did not report any findings.

Trend Analysis

We compared the most current and prior-year financial activity using the College's Annual Fiscal Reports and/or system-generated reports and obtained explanations from the College's management for any significant variances. We also prepared an analysis of revenues, expenses, and enrollment over the past five fiscal years, as shown in Exhibits 1 and 2.

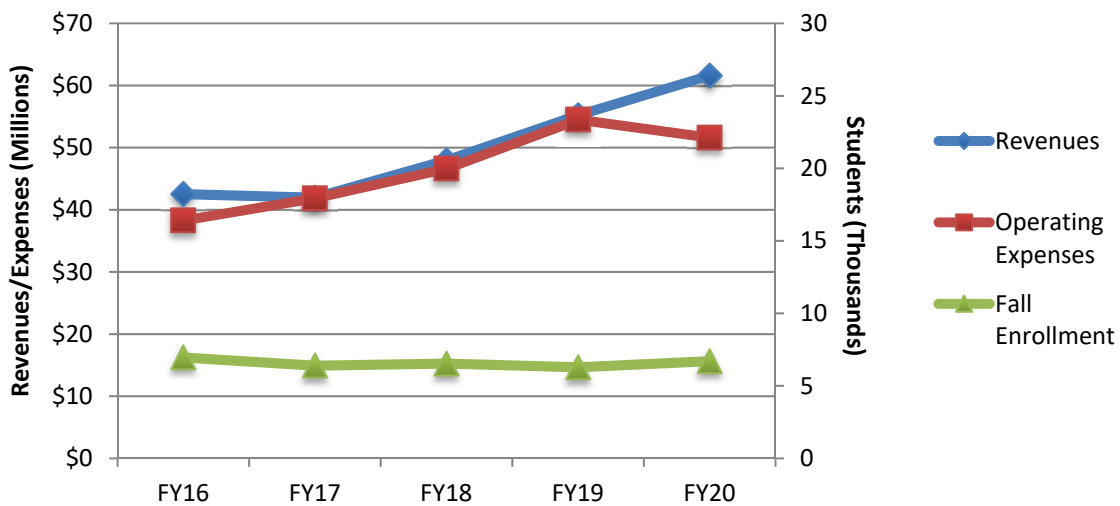
In analyzing the financial trends of the College over the past five fiscal years, federal revenues increased in fiscal years (FY) 2018 to 2020 due to new or additional funding for the following grants and contracts: Pell Grant, Workforce Innovation and Opportunity Act, Supplemental Educational Opportunity Grants (increases in FY18 and FY19 only), Predominantly Black Institution, Employment and Training Administration Grant transferred from South Central Louisiana Technical College (SCLTC), CARES Act HEERF (new in FY20), and Coronavirus Relief Funds (new in FY20). In FY20, tuition and fees revenue decrease was due to increased scholarship allowance derived from an increase in Pell Grants. Operating expenses increased in FY18 due to the addition of non-credit programs from SCLTC and additional funding from federal grants and contracts and increased significantly in FY19 due to the transfer of the Young Memorial Campus from SCLTC and the Louisiana Marine Petroleum Institute from L.E. Fletcher Technical Community College to the College. Operating expenses also increased in FY19 due additional funding from federal grants and contracts and increases in salaries and related benefits. In FY20, operating expenses decreased due to decreases made to Pensions and OPEB expenses and a large investment in Academic Computing infrastructure in FY19 that was completed in FY20 resulting in less expenses.

**Exhibit 1
Five-Year Revenue Trend, by Fiscal Year (FY)**



Source: Fiscal Year 2016-2020 College Annual Fiscal Reports/Agency Reports

**Exhibit 2
Fiscal/Enrollment Trends**



Source: Fiscal Year 2016-2020 College Annual Fiscal Reports/Agency Reports

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the College. The nature of the recommendations, their implementation costs, and their potential impact on the operations of the College should be considered in reaching decisions on courses of action. The findings related to the College’s compliance with applicable laws and regulations should be addressed immediately by management.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a stylized flourish extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

JKB:RJM:BH:EFS:aa

SLCC 2020

APPENDIX A: MANAGEMENT'S RESPONSES

November 18, 2020

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Possible Improper Payments to Employees

Dear Mr. Purpera:

South Louisiana Community College received a letter dated November 10, 2020 from Rebecca J. Marcantel, Audit Manager, requesting the college's views related to a reportable audit finding for the fiscal year ending June 30, 2020 titled Possible Improper Payments to Employees. The letter is a repeat of the notification dated December 12, 2019. The "possible improper payments" being referenced for the FY 20 audit occurred in November 2019 which took place prior to the notification that was addressed in the FY 19 Management Letter. It is disheartening that state employees time and effort have been expended on a topic that was known, discussed, addressed in the prior year audit, and was not repeated after notification.

The audit finding references that the College "...may have violated state law when it granted its employees one-time payments..." The request is for a response of concur, concur in part, or do not concur. As previously expressed in FY 19, SLCC does not concur due to the inconclusive nature of the finding and internal evaluations performed.

SLCC performed due diligence in developing a compensation plan for college employees while being cognizant of how such compensation plans impact the financial stability of the college. The compensation plan included permanent salary merits, along with one-time payments related to employee performance. A Reward and Recognition Policy was developed following the guidance of Attorney General Opinion No. 94-241 and SLCC completed the Attorney General's three-prong test in conjunction with Article VII, Section 14(A) as a result of the Cabela ruling. Based on the Attorney General guidance followed, SLCC's evaluation demonstrated that the payments were not gratuitous.

The Reward and Recognition Policy states that "Rewards should be given for significant outstanding performance that advances college goals and should be tied to specific accomplishments." As such, the policy allows for departmental and college-wide recognition as noted under the factual scenario considered by Attorney General Opinion No. 94-241. As in any instance of reward and recognition, documented goals were established and measured for the specified accomplishment.

South Louisiana Community College will take the Legislative Auditor's suggestion under consideration to obtain an additional Attorney General Opinion to distinguish the one-time reward from a prohibited bonus should the college consider one-time salary payments in the future.

Sincerely,



Bryan Glatter, CPA, CGMA
Vice Chancellor of Administration and Finance



South Louisiana
Community College

Lafayette Campus

Chancellor's Office
1101 Bertrand Drive
Lafayette, LA 70506
Phone: 337.521.8959

April 15, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Unallowed CARES Act Payroll Expenditures

South Louisiana Community College (SLCC) partially concurs with the finding titled *Unallowed CARES Act Payroll Expenditures*.

The finding asserts that SLCC "...used federal funds totaling \$41,666 to pay salaries and benefits to its executive team". This statement is not accurate as SLCC never utilized federal funds to pay salaries or benefits. All salaries and benefits were paid with state or self-generated funds. SLCC does concur that executive team salaries were included in the payroll extract used for determining the COVID-19 related salary expenditures and such would be considered unallowed. However, even though executive salaries were included in the initial payroll calculation, SLCC was never in a position of having all allowable federal reimbursements on hand. Due to the evolving guidance received from Department of Education, SLCC significantly delayed drawdowns. The drawdown for expenses incurred from March 13, 2020 – June 30, 2020 was made on September 25, 2020, at which time over \$600,000 of additional expenses had been incurred.

SLCC does concur that "Using Higher Education Emergency Relief Fund (HEERF) funds for unallowed expenditures..." would place "...SLCC in noncompliance with the program and could cause SLCC to be liable for the repayment of funds" is an accurate statement. However, SLCC remains in the initial period of availability for CARES funds of May 6, 2020 – May 5, 2021. The ineligible expenses were identified by management on February 2, 2021 (prior to auditor identification) and were returned to the Department of Education as a credit in accordance with 2CFR 200.406 against the October 1, 2020 – December 31, 2020 drawdown.

Guidance continues to be updated by the Department of Education. Guidance as of March 22, 2021 expanded funding uses to allow Higher Education Emergency Relief Fund (HEERF) funding to be used for additional expenses/lost revenue back to March 13, 2021. SLCC expects that there will be additional expenses from fiscal year ending June 30, 2020 that are eligible for CARES/HEERF funding.

If further action were necessary, Carla Ortego, Director of Accounting, would be the responsible representative to implement a corrective action. Since the ineligible expenses were identified by management on February 2, 2021 and applied as a credit in accordance with 2CFR 200.406 against the October 1, 2020 – December 31, 2020 drawdown, no further action is necessary. Should you have any questions regarding this matter, please contact Carla Ortego, Director of Accounting at (337) 521-8922.

Sincerely,

Vincent G. June, Ph.D.
Chancellor

cc: Bryan Glatter, Vice Chancellor for Finance and Administration
Carla Ortego, Director of Accounting



April 15, 2021

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Unallowed Disbursement of CARES Act Funds to Students

South Louisiana Community College (SLCC) does not concur with the finding, *Unallowed Disbursement of CARES Act Funds to Students*.

While federal proclamation 9944 on *Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak* was released on March 13, 2020, the proclamation clearly stated that the effective date of the Proclamation was March 1, 2020, the initial date declared as when the outbreak in the United States constituted a national emergency. Subsequently, on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was enacted; however, sufficient, definitive published guidance on the use of the funds was not readily available. Specifically, the U.S. Department of Education's guidance on the CARES Act - Higher Education Emergency Relief Fund (HEERF) changed daily in the next few months as the Department continually fielded questions from institutions of higher education.

In her letter to College and University Presidents, dated April 9, 2020, Secretary Betsy DeVos stated that the United States Department of Education was "focused on implementing the Coronavirus Aid, Relief, and Economic Security (CARES) Act quickly and faithfully." Further down in her letter Secretary DeVos writes that, "The CARES Act provides institutions with significant discretion on how to award this emergency assistance to students. This means that each institution may develop its own system and process for determining how to allocate these funds, which may include distributing the funds to all students or only to students who demonstrate significant need."

SLCC and all LCTCS institutions participated in a coordinated system-wide effort to efficiently and expeditiously respond to the federal government's initiative to get the funds in the hands of needy eligible students impacted by the virus. Based on the President's Proclamation and the best available guidance at the time, the LCTCS advised system institutions to disburse CARES Act funds using March 1, 2020, as the enrollment eligibility date. SLCC received its (CARES) Act funding on April 23, 2020, to provide emergency financial aid grants to students for expenses relevant to the coronavirus.

Subsequently, immediately following April 23, 2020, SLCC quickly processed disbursements totaling \$2,822,967.81 to 3,621 eligible students enrolled as of March 1, 2020. The student accounts office began disbursing the funds on May 11, 2020. These automated fund disbursements were already in process weeks prior to the new May 15, 2020, FAQ guidance, which still did not definitively recognize the enrollment eligibility date. We believe that 2CFR 200.407 protects the College and the System for relying on the federal proclamation as guidance at the time of processing the disbursements, as the proclamation clearly declared March 1, 2020, as the effective date of the emergency.

The 40 students later identified as ineligible - using the U.S. Department of Education's subsequent FAQ guidance issued on October 14, 2020, and revised November 20, 2020, establishing March 13, 2020, as the



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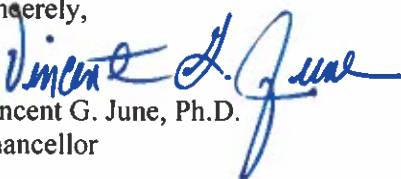
enrollment eligibility date – amounted to just 1.1% of the total students awarded. Additionally, the amount awarded to the 40 ineligible students totaled \$31,184, just 1.1% of the total amount of funds disbursed. Therefore, the College does not deem these as statistically significant errors, especially considering that the discrepancy was caused by a lack of definitive guidance at the time of application, and not a lack of internal controls or an intent to misappropriate funds.

Furthermore, the College also does not concur with the statement of effect. The disbursement to the ineligible students did not constitute a statistically significant impact on the eligible students. If the March 13, 2020, enrollment date was applied, the individual awards for the eligible students would have increased by 1.1%, or only \$8.70 each. Additionally, the statement of effect that SLCC could be liable for repayment of the improper disbursements if disallowed by the federal grantor, should be instead a general recommendation as this could not be the effect for this particular funding. The U.S. Department of Education's clarification response to the Louisiana Legislative Auditors (LLA) on March 9, 2021, which was shared with the College on March 11, 2021, specifically stated that an institution that has awarded funds to a student who withdrew after March 13, 2020, does *not* have to recoup the funds awarded. The College considers the actions of the LCTCS and SLCC were consistent with the intent of the CARES Act (HEERF) funding for emergency relief and the federal guidance available at the time of expenditure and given 2CFR 200.407. This is especially true considering the circumstances such as those surrounding the initial declaration of the pandemic, and the federal government's sense of immediacy and desire for institutions to distribute the funds for emergency (i.e., immediate) relief. LLA's audit recommendation to seek grantor agency clarification and legal counsel, as applicable, to determine proper clarification of this issue was not possible. To reiterate, all System institutions followed the advisement of the LCTCS' coordinated effort, which based its advisement on the federal guidance available at the time of expenditure. To further demonstrate the continued uncertainty regarding the eligibility enrollment effective date, as referenced above, on February 25, 2021, nearly ten months after the funds' disbursement, the LLA sought confirmation from the U.S. Department of Education. The response, which was shared with the College, identified March 13, 2020, the date the federal proclamation was issued, as the enrollment eligibility effective date. However, SLCC management maintains that the fact that the LLA still needed confirmation nearly ten months after the disbursement is further evidence that the College acted in good faith when disbursing the funds to students using the only definitive guidance at the time, which was the March 13, 2020, federal proclamation that specifically identified March 1, 2020, as the effective date of the national emergency.

Furthermore, the margin of error (1.1%) and the impact on eligible students were not statistically significant. Therefore, SLCC management deems this discrepancy more deserving of an audit recommendation, not an audit finding of non-compliance for the College.

Should you have any questions regarding this matter, please contact Carla Ortego, Director of Accounting, at (337) 521-8922.

Sincerely,


Vincent G. June, Ph.D.
Chancellor

cc: Bryan Glatter, Vice Chancellor for Finance and Administration
Carla Ortego, Director of Accounting

APPENDIX B: SCOPE AND METHODOLOGY

We performed certain procedures at the South Louisiana Community College (College) for the period from July 1, 2019, through June 30, 2020, to provide assurances on financial information significant to the Louisiana Community and Technical College System (System), and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, were a part of the audit of the System's financial statements and our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2020.

- We evaluated the College'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 the College.
- Based on the documentation of the College's controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinion on the System's financial statements.
- We performed procedures on the Higher Education Emergency Relief Fund (CFDA 84.425) for the year ended June 30, 2020, as a part of the 2020 Single Audit.
- We compared the most current and prior-year financial activity using the College's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from the College's management for significant variances.

In addition, we performed procedures on movable property. The scope of these procedures was significantly less than an audit conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

We did not audit or review the College's Annual Fiscal Report, and accordingly, we do not express an opinion on that report. The College's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.