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Report Highlights

Central Louisiana Technical Community College

Louisiana Community and Technical College System

Audit Control # 80190010

Financial Audit Services • July 2019

Why We Conducted This Work

We performed certain procedures at Central Louisiana Technical Community College (CLTCC) to evaluate certain controls CLTCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period of July 1, 2017, through June 17, 2019.

What We Found

- For the second consecutive engagement, CLTCC did not have adequate controls over student receivables. CLTCC did not transfer delinquent accounts totaling \$168,950 to the Office of Debt Recovery, nor write off any delinquent accounts in fiscal year 2018, as required by Louisiana Community and Technical College System's (System) write-off policy. Also, CLTCC does not have procedures for reconciling its student receivables balance between the Banner Student Module and the Banner Finance Module.
- For the second consecutive engagement, CLTCC does not have adequate controls over its contracts to ensure that contract terms are adhered to. CLTCC paid invoices, totaling \$10,450 without obtaining approval. Also, CLTCC did not obtain approval from either the System's president or the System's board for contracts over \$50,000, nor include all contracts totaling between \$2,000 and \$20,000 in its quarterly reports to the System.
- CLTCC failed to notify the Louisiana Legislative Auditor and the Rapides Parish District Attorney, as required by state law, or System's Internal Audit, as required by System policy about its knowledge of misappropriations involving two CLTCC employees who were improperly paid \$814.
- CLTCC did not timely deactivate personal identification numbers associated with fuel cards for employees who were no longer employed at CLTCC, increasing the risk of unauthorized use.
- CLTCC management resolved the prior-report findings related to Inappropriate System Access, Inadequate Cash Controls, Inadequate Controls over Travel Expenses, and Inadequate Controls over FISAP Reporting included in CLTCC's procedural report dated August 9, 2017.
- We evaluated controls and transactions relating to cash, student receivables, travel card expenses, Fueltrac card expenses, contract expenses, payroll expenses, and information technology. Except as noted above, we found these controls provided reasonable accountability over public funds for the period examined.

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