



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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BOSSIER PARISH COMMUNITY COLLEGE

Bossier Parish Community College officials disbursed “an unknown number of refunds” to students in excess of the amount they were actually due because the school lacked adequate controls over its refund-processing, according to a report released Monday by Legislative Auditor Daryl Purpera.

A management letter from Purpera to school officials said that a test of 19 student accounts with outstanding balances as of June 30 showed that seven received “excessive refunds totaling \$40,151, even though six of the seven did not attend any classes.”

Two of the 19, the report said, owed \$18,873 from previous semesters and should not have been allowed to register for subsequent classes, the report said. College policy requires that a “registration hold” be placed on student accounts with outstanding balances.

The state auditor said that the errors occurred because the community college staff was not familiar with a new accounting system. “In the college’s efforts to disburse residual financial aid balances to students as quickly as possible, employees did not always determine the accuracy of the outstanding balances or whether students ever attended class and were due refunds,” the report said.

The excessive refunds may be difficult to collect now, the report said, but school officials should pursue collections in any event, the report said. School officials should also “hold its staff accountable for verifying the accuracy of student account balances before issuing refunds and verifying outstanding balances before registering students,” the letter said.

Community College Chancellor James Henderson said in his response to the report that the refund control problem was directly related to the transition to a new statewide financial management system. Henderson said the school also has begun “earnest collection efforts utilizing a number of state resources.”



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He said the financial management system is now fully functional and measures are in place to prevent a recurrence of the problems.

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On Twitter: Bossier Parish Community College disbursed refunds in excess of amount due to students.