



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

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## BATON ROUGE COMMUNITY COLLEGE

Baton Rouge Community College overpaid 95 faculty members more than \$500,000 in 2011 and 2012 and should continue to recoup the money now, according to a report released Monday by Legislative Auditor Daryl Purpera.

The management letter, which covered the period from July 1, 2011 to June 30, 2013, found that the campus had inadequate controls over its faculty payment process and has not “established proper monitoring over the recoupment process for these overpayments.”

The report also said that BRCC failed to deduct federal withholding taxes and premiums for health insurance coverage totaling \$16,765 from 34 employees’ paychecks, and did not remit the employer’s contributions of \$29,578 to the appropriate providers.

In the management letter to BRCC officials, the state auditor said that for the 2011-12 academic year, 93 faculty were overpaid \$492,933, with the individual overpayments ranging from \$1,098 to \$7,114. The report also said that two faculty members were underpaid \$1,558.

For the 2012 summer semester, the report said, 12 faculty members were overpaid \$13,300, with the overpayments ranging from \$500 to \$2,700. Three faculty members were also underpaid \$3,144 for the summer semester, the report said.

The mistakes for the 2011-12 academic year were the result of “an erroneous manual calculation of the amount of earned payroll” for faculty members who wanted to spread their nine-month salary over 12 months. The report said the mistakes made in the summer session “occurred because incorrect contract end dates were entered in the payroll system.”

The mistakes were identified by community college officials, but auditors found an additional \$1,114 in net underpayments to five faculty members during the fall 2011 and spring 2012 periods. The report said the community college began recouping the overpayments “based on calculations that were later determined to be inaccurate.”

As of Dec. 4, 2013, the report said, BRCC officials recovered just under \$203,500 from 77 employees including some full payments and some installment payments. “BRCC has not begun recoupment activity for the remaining 18 and has not corrected any underpayments,” the state auditor said.



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The letter said that BRCC should continue its efforts to “identify all inaccurate payments, track and recoup all overpayments and correct all underpayments.”

It also said that BRCC did not maintain adequate controls over payroll records, increasing the risk that errors, fraud or both may go undetected. In some cases, the report said, timesheets and payroll records did not have adequate documentation to support positions and salaries, did not contain authorization for payroll deductions, and did not have leave slips for time off that was taken.

It also noted that 16 timesheets for five adjunct faculty members were not approved by supervisors.

BRCC officials agreed with the findings.

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**On Twitter:** BRCC overpaid 95 faculty members more than \$501,500 in 2011 and 2012, seeking to recoup the money.