



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

October 27, 2014

BATON ROUGE COMMUNITY COLLEGE

For the second consecutive year, Baton Rouge Community College did not maintain adequate controls over payroll records, resulting in employees being overpaid more than \$16,000, a report from Legislative Auditor Daryl Purpera's office said Monday.

The report said that BRCC has addressed other problems auditors found in its last audit, including inaccurate financial reporting and inadequate separation of duties in the handling of money.

The report said that auditors tested 29 employee time sheets and related payroll records for two pay periods. As a result of the test, the report said, one employee "was paid \$15,060 in excess" of the employment contract maximum "because of inadequate monitoring of the employee's multiple contracts." Another worker was overpaid \$1,064 because the employee was incorrectly entered into the payroll system.

The report also said one of 29 employees' personnel files could not be located, and some files did not contain payroll deduction authorizations or had erroneous payroll deduction totals. The report also said that one employee's personnel file did not have documentation to support the current salary paid, and three workers did not have a supervisor's approval of their time sheets.

"In a separate test, we noted an additional 11 time sheets for three employees with no supervisory approval," the state auditor's report said. "BRCC management has not placed sufficient emphasis on maintaining adequate payroll records, ensuring that all payroll deductions are authorized and properly withheld from employee paychecks, or ensuring that employee time sheets are approved prior to payment."

BRCC, part of the Louisiana Community and Technical College System, had more than 11,000 students enrolled this semester. The report said that since 2010, tuition revenues have steadily increased as state appropriations have decreased.

For more information, contact:

Daryl G. Purpera, CPA, CFE
Legislative Auditor
225-339-3800

On Twitter: Baton Rouge Community College did not maintain adequate controls over payroll records.