



Report Highlights

River Parishes Community College Louisiana Community and Technical College System

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Why We Conducted This Audit

We conducted certain procedures at River Parishes Community College (College) to evaluate its accountability over public funds for the period July 1, 2011, through June 30, 2013.

What We Found

The College did not charge tuition in accordance with the Louisiana Community and Technical College System’s approved tuition rates for the 2012-2013 school terms, resulting in an estimated loss of \$102,540 in tuition revenues.

We evaluated controls and compliance relating to cash, tuition and fees, payroll expenses, operating leases, and the implementation of its new accounting system, Banner. We found those controls, except for tuition and fees, provide reasonable accountability over public funds for the period examined.

As shown in the four-year trend analysis, the College has become more dependent on federal revenues, tuition and fees, and other revenues as enrollment has increased.

