



Report Highlights

Bossier Parish Community College

Louisiana Community and Technical College System

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Financial Audit Services • December 2013

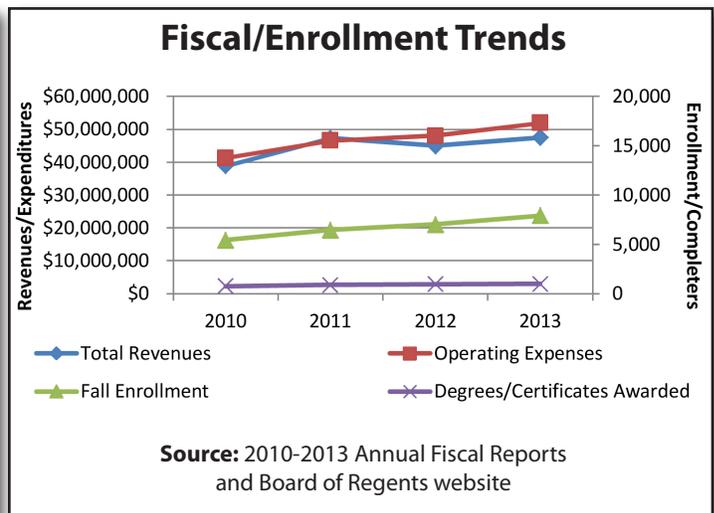
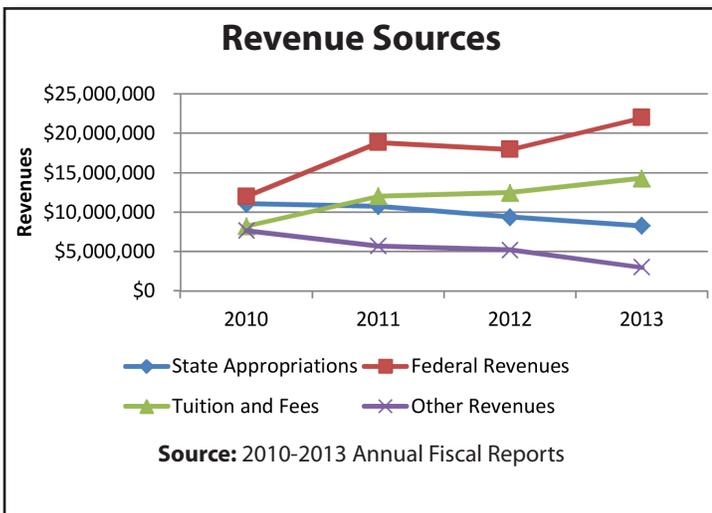
Why We Conducted This Audit

We conducted certain procedures at Bossier Parish Community College (college) to evaluate its accountability over public funds and as a part of our audit of the Louisiana Community and Technical College System (System) and Single Audit of the State of Louisiana for the period July 1, 2012, through June 30, 2013.

What We Found

We considered the college’s controls, compliance with laws, and financial reporting relating to accounts receivable and payable, unearned revenues, net position, tuition and fees, scholarship allowances, federal revenues, and education and general expenses. We also evaluated controls and compliance for the federal Student Financial Aid Cluster. Our procedures disclosed the following:

- **During the 2013 fiscal year, the college disbursed an unknown number of refunds to students in excess of the amounts they were due.**
- Financial information relating to the accounts above was fairly presented. Internal controls related to these accounts provide reasonable accountability over public funds for the period examined.
- Based on a four-year analysis, enrollment has steadily increased while the college has become more dependent on tuition and fees and federal revenues to offset decreases in state appropriations and other revenues.



View the full report, including management’s response, at www.la.gov.