



# Report Highlights

## Bossier Parish Community College

### Louisiana Community and Technical College System

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Audit Control # 80150087  
Financial Audit Services • December 2015

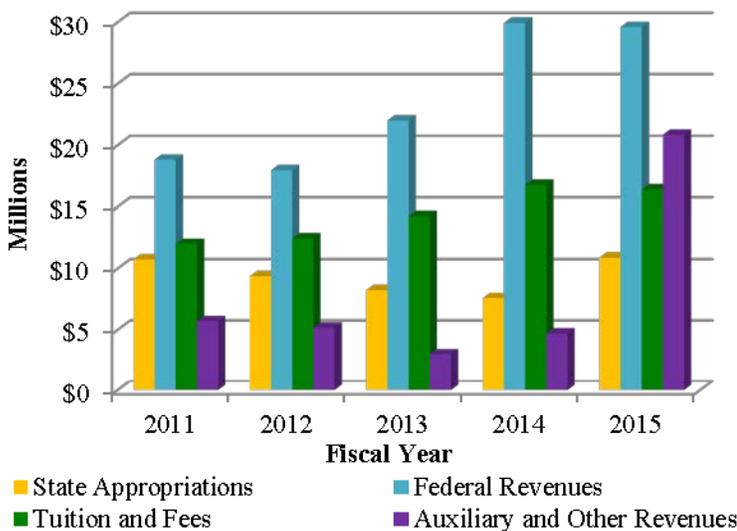
## Why We Conducted This Audit

We performed certain procedures at Bossier Parish Community College (College) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the state of Louisiana, and to evaluate the College's accountability over public funds for the period July 1, 2014, through June 30, 2015.

## What We Found

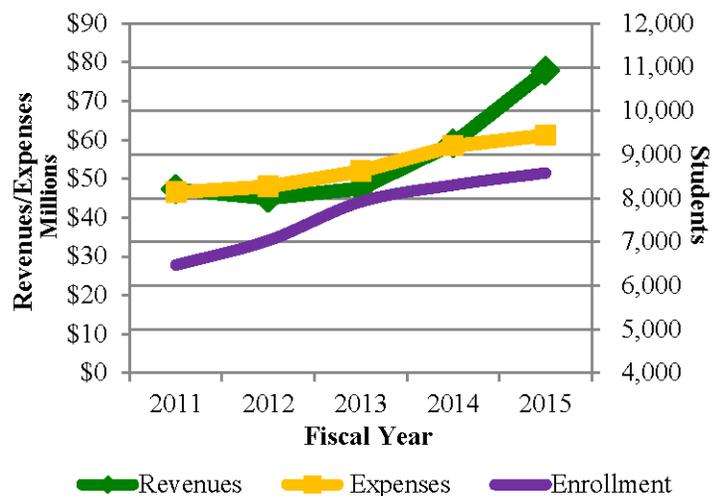
- The College allowed four students with outstanding balances from previous semesters to attend subsequent classes in violation of the College's policy.
- Financial information relating to the following accounts was materially correct, as adjusted: cash and cash equivalents, receivables, due from federal government, accounts payable and accruals, unearned revenues, net position, student tuition and fees, federal nonoperating revenues, and educational and general expenses. Based on the results of our procedures, we did not report any internal control deficiencies or noncompliance with laws and regulations, other than as noted above.
- Management has resolved the prior-year findings related to student financial aid fraud and excessive refunds disbursed to students.
- Based on a five-year analysis, total expenses and total revenues have increased with the rapid increase in enrollment. In fiscal year 2015, the College received an additional \$3.3 million in state appropriation funds. In fiscal years 2015 and 2014, the College received a \$5.6 million grant from the United States Department of Labor as consortium lead of a Trade Adjustment Assistance Community College and Career Training grant program named "Gulf Coast IT Pathways" to support partnerships between community colleges and employers. The spike in other revenues in fiscal year 2015 is due to the construction of a \$16 million Advanced Manufacturing Training Center building funded by the Louisiana Department of Economic Development to provide workforce training in the area.

### Five-Year Revenue Trend



Source: Fiscal year 2011-2015 Bossier Parish Community College Annual Fiscal Reports, as adjusted

### Fiscal/Enrollment Trends



Source: Fiscal year 2011-2015 Bossier Parish Community College Annual Fiscal Reports, as adjusted, and Board of Regents website