



# Report Highlights

## Bossier Parish Community College Louisiana Community and Technical College System

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### Why We Conducted This Audit

We conducted certain procedures at Bossier Parish Community College (College) to evaluate its accountability over public funds and compliance with federal program requirements for the fiscal year ended June 30, 2012.

### What We Found

We evaluated the College’s controls, compliance with laws, and financial reporting relating to receivables, accounts payable, deferred revenues, net assets, tuition revenues, federal nonoperating revenues, and educational and general expenses. We also evaluated controls and compliance for the federal Student Financial Aid Cluster. Our procedures disclosed the following:

- Financial information relating to these accounts was fairly presented.
- Internal controls related to these accounts, based on the sample items we tested, were operating effectively, and the College complied with related state laws and regulations.
- We did not report any findings relating to internal controls or compliance for the federal Student Financial Aid Cluster.
- As shown below, the College has increased its enrollment and completion rates during the last four years, while placing a greater reliance on federal revenues and tuition increases to offset the decrease in its state appropriations.

