



Report Highlights

Baton Rouge Community College Louisiana Community and Technical College System

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Audit Control # 80130089
Financial Audit Services • December 2013

Why We Conducted This Audit

We conducted certain procedures at the Baton Rouge Community College (College) as a part of our audit of the Louisiana Community and Technical College System (System) and to evaluate its accountability over public funds for the period July 1, 2011, through June 30, 2013.

What We Found

We considered the College’s controls, compliance with laws, and financial reporting related to certain accounts such as cash and cash equivalents, receivables, accounts payable and accruals, unearned revenues, net position, student tuition and fees, scholarship allowances, federal nonoperating revenues, and education and general expenses. Our procedures disclosed the following:

- **The College overpaid 95 faculty employees over \$500,000 and has not established proper monitoring over the recoupment process for these overpayments.**
- **The College failed to deduct FICA taxes, Medicare taxes, and premiums for health, dental, vision, life, and long-term disability benefits totaling \$16,765 from 34 employees’ paychecks. The College also failed to remit the corresponding employer’s contributions totaling \$29,578 to the appropriate providers.**
- As shown below, state appropriations and other revenues have declined, tuition and fees and federal revenues have increased, and expenses have decreased. The College’s enrollment has increased while the number of completers has slightly decreased. If state appropriations continue to decrease, the College’s operations may become more dependent on federal revenues and increasing tuition and fees.

