

BATON ROUGE COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED APRIL 9, 2008

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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STEVE J. THERIOT, CPA

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Seven copies of this public document were produced at an approximate cost of \$18.97. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor’s Web site at [www.la.state.la.us](http://www.la.state.la.us). When contacting the office, you may refer to Agency ID No. 5841 or Report ID No. 80070031 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne “Skip” Irwin, Director of Administration, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

March 14, 2008

**BATON ROUGE COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As part of our audit of the Louisiana Community and Technical College System's financial statements for the year ended June 30, 2007, we considered the Baton Rouge Community College's internal control over financial reporting; we examined evidence supporting certain accounts and balances material to the System's financial statements; and we tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements as required by *Government Auditing Standards*. In addition, we considered the Baton Rouge Community College's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested the college's compliance with laws and regulations that could have a direct and material effect on the major federal programs as required by U.S. Office of Management and Budget Circular A-133.

The Annual Fiscal Report of the Baton Rouge Community College is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The college's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on the Baton Rouge Community College for the year ended June 30, 2006, we reported findings on inadequate control over Pell Grants, noncompliance with the Public Safety and Community Policing Grant, and inappropriate access to the college's information system. The findings relating to noncompliance with the Public Safety and Community Policing Grant and inappropriate access to the college's information system have been resolved by management. The finding relating to inadequate control over Pell Grants is addressed again in this letter.

Based on the application of the procedures referred to previously, all significant findings are included in this letter for management's consideration. All findings included in this management letter that are required to be reported by *Government Auditing Standards* will also be included in the State of Louisiana's Single Audit Report for the year ended June 30, 2007.

### **Inadequate Control Over Pell Grants**

The Baton Rouge Community College has not established adequate internal controls over unofficial withdrawals and refunds of the Federal Pell Grant Program (CFDA 84.063). An adequate system of internal controls should include procedures to identify timely Federal Pell Grant (Pell) recipients who unofficially withdraw from the college and accurately calculate the portion of grant funds to be refunded to the grantor agency. The Code of Federal Regulations (34 CFR 668.22) states that if a student who received Title IV program assistance withdraws from the college during a payment period or period of enrollment, the college must (1) determine the student's withdrawal date within 30 days after the date of the period of enrollment; (2) calculate the portion of grant funds earned by the student; and (3) refund any unearned grant funds to the grantor agency within 45 days of determining the students withdrew.

Our tests of the college's Title IV financial aid programs for the year ended June 30, 2007 identified the following:

- For two of 10 (20%) students tested who unofficially withdrew from the college during the fiscal year (received F's in all classes), the college did not determine the students' withdrawal dates (last date the student attended an academic related activity) within 30 days after the end of the term. For these two students, who both withdrew during the fall 2006 term, as well as for the 152 other students who unofficially withdrew during the fall 2006 term, the college did not determine the students' withdrawal dates until June 2007. The total refunds calculated by the college in June 2007 for all Pell eligible students who unofficially withdrew during the fall 2006 term totaled \$36,068. This amount was remitted to the grantor agency on July 27, 2007.
- For 10 of 15 (67%) students tested who officially withdrew from the college during the fiscal year (received W's in all classes), the college did not correctly identify the dates of the students' final withdrawal. For six of those 10 students, the college's use of an incorrect withdrawal date in calculating the unearned grant funds resulted in funds due to the grantor agency being understated by \$1,610. During the fiscal year, 176 students unofficially withdrew and received Pell grants totaling \$226,973. The 15 students tested received Pell grants totaling \$18,346.

The college did not place sufficient emphasis on identifying timely the date students officially withdrew from all classes. In addition, the college's use of incorrect withdrawal dates in its refund calculations resulted from financial aid personnel using the date the withdrawal form was approved by enrollment services rather than the earlier student signature date. As a result, a total of \$1,610 in Pell grants were not properly refunded and represent questioned costs.

The college should ensure that procedures are in place to identify unofficial withdrawals within 30 days after the end of the enrollment period and calculate the unearned Pell grant funds refundable to the grantor agency. In addition, the college should take actions to properly identify the actual withdrawal date of students when calculating the unearned Pell grant funds to be returned to the grantor agency. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, page 1).

### **Inadequate Controls Over Federal Work-Study Program**

The Baton Rouge Community College has not established adequate internal control over the matching and period of availability compliance requirements of the Federal Work-Study Program (CFDA 84.033). The Code of Federal Regulations (34 CFR 675.26) states that the federal share of work study program disbursements must not exceed 75% of the total program disbursements, plus 5% for grant administration unless approval is obtained from the grantor agency to request 100% reimbursement. In addition, 34 CFR 673.4(f) states that an institution may not use funds allocated for an award year to satisfy obligations incurred after the end of the designated award year. Furthermore, 34 CFR 600.2 defines award year as “the period of time from July 1 of one year to June 30 of the following year.” Finally, 34 CFR 675.18(b)(1) allows an institution to carry forward up to 10% of its current year allocation to the subsequent award year.

During the fiscal and award year ended June 30, 2007, we noted the following:

- The college did not provide the required matching funds (25%) and received grant funds in excess of the allowable federal portion. For the year, the college disbursed work study program payments to students totaling \$234,110. Of that amount, the allowable federal portion totaled \$187,289 which consisted of \$175,583 (75%) for reimbursement of payments to students plus \$11,706 (5%) for administrative costs. The total grant funds requested by the college for the award year totaled \$212,094. This request exceeded the allowable federal portion by \$24,805.
- The college received excess reimbursement for work performed subsequent to the end of the award year. For the award year, the college received \$57,906 reimbursement of student payments and administrative cost for work subsequent to June 30, 2007. Of this amount, \$30,906 exceeded 10% of the current year award or \$27,000, which can be carried over and expended in the subsequent award year.

The college did not place sufficient emphasis on calculating the required matching requirement and did not have a sufficient understanding of the award year’s period of availability and carryover limitations. As a result, a total of \$55,711 in Federal Work-Study Program grants were improperly requested and represent questioned costs.

The college should establish and implement policies and procedures to ensure it provides the required matching funds for the Federal Work-Study Program and only requests funds for work performed within the award year. In addition, the college should contact the grant provider to resolve the questioned costs. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, page 2).

### **Payment on Behalf of Foundation**

The Baton Rouge Community College paid \$110,000 of college funds on behalf of the BRCC Foundation, Inc., (foundation) for services that financially benefited the foundation. The Louisiana Constitution, Article VII, Section 14, provides that funds, credit, property, or other things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. On December 7, 2006, the college used auxiliary funds from its vending services to pay \$110,000 for the artistic fee and travel expenses of a featured entertainer at a fund raising event held at the college. This event was jointly sponsored by the college and the foundation; however, all proceeds received from the event, including ticket sales and other contributions, were deposited directly into the foundation's account.

Management of the college was unaware that the provisions of Article VII, Section 14 of the Louisiana Constitution were applicable since it did not consider the auxiliary funds to be state funds and the fund raising event was held in part for the purpose of providing additional funding for foundation scholarships. The payment of public funds by the college for these activities represents a constitutionally prohibited donation of public funds and increases the risk that public funds will be used for purposes other than those for which they were intended. As a result of our inquiries, the foundation repaid the college \$10,000 in September and \$100,000 in October 2007. The college later characterized the original payment as a loan but could not provide any agreement supporting this loan and did not record any receivable from the foundation in its financial statements. However, loans, like donations, are also prohibited by the Louisiana Constitution, Article VII, Section 14.

The college should implement policies and procedures that would prevent the use of any college funds, including those of its auxiliary operations, to pay expenses or provide funding for events that solely benefit a foundation or any other person, association, or corporation, public or private, as prohibited by the Louisiana Constitution. Management concurred with the finding and recommendation and outlined a plan of corrective action; however, it disagreed that the repayment of funds was due to our inquiries (see Appendix A, page 3).

### **Noncompliance With Purchasing Regulations**

The Baton Rouge Community College did not comply with regulations for purchasing goods and services and for the acquisition of telecommunications related equipment and

services. The Louisiana Procurement Code [Louisiana Revised Statute (R.S.) 39:1594 and 39:1596] and the Small Purchases Executive Order (KBB 2004-30) prescribe regulations which agencies must follow when purchasing goods and services. These regulations have been prescribed to ensure that agencies obtain competitive pricing and that opportunities are provided to all qualified vendors.

In addition, R.S. 39:1751(B) authorizes the Louisiana Division of Administration, Office of Telecommunications Management (OTM), to prescribe specific regulations and procedures for the acquisition of telecommunications equipment or related services. Accordingly, Chapter 11 of the OTM *Administrative Rules and Regulations* and the OTM *Catalog of Services* require agencies to obtain prior approval by OTM for purchases of telecommunications equipment and related services, including telecommunications wiring or cabling projects. In addition, OTM must subsequently inspect and approve all work performed and authorize the vendor to submit an invoice for payment by the agency.

Our tests disclosed that 24 (30%) purchasing transactions totaling \$433,519 out of 81 purchasing transactions totaling \$1,463,845 for equipment, supplies, and services, including telecommunications equipment and services, for the year ended June 30, 2007, were not made in accordance with the applicable purchasing laws and regulations as follows:

- For 15 purchase transactions totaling \$64,724, the college did not comply with the competitive process of the Small Purchases Executive Order. That process requires obtaining price quotations from three vendors for all purchases exceeding \$500 but less than \$5,000 and price quotations from five vendors for purchases between \$5,000 and \$25,000. For these transactions, whose dollar amounts ranged between \$510 and \$14,422, the college did not obtain price quotations.
- For three purchase transactions totaling \$246,752, the college did not comply with the bidding requirement of the Louisiana Procurement Code. Those requirements include obtaining competitive sealed bids from three vendors for all purchases exceeding \$25,000. These transactions ranged in amounts from \$39,377 to \$130,903.
- For six purchase transactions totaling \$122,043, the college did not comply with the OTM requirements for purchases of telecommunications equipment or services. The college did not obtain prior approval of the purchase or service from OTM, did not request that OTM inspect the work performed, and did not obtain approval for the vendor to submit an invoice for payment. For the six purchase transactions, the college issued purchase orders directly to a single vendor, approved the work performed, and paid the vendor invoices without obtaining any approvals from OTM. In addition, because the vendor used by the college is authorized by OTM to only perform certain services, the services performed by the vendor in four of the six purchase transactions totaling \$31,640 are not within the scope of what OTM would authorize for that vendor.



The college did not comply with purchasing requirements because of a lack of knowledge or disregard of purchasing regulations, including the special requirements for purchases of telecommunications equipment or services. In addition, purchases of telecommunications equipment and wiring services were initiated, approved, and subsequent invoices approved directly by the college's Facilities Department and were not processed through the college's purchasing office. The college's failure to comply with applicable purchasing regulations and procedures could result in payment of excessive prices, acquisition of inappropriate or obsolete equipment, inappropriate or defective installations, and the exclusion of qualified bidders, including those vendors under exclusive contract with OTM for certain telecommunications services.

The college should ensure that all purchases comply with the applicable purchasing regulations, including obtaining the required approvals from OTM for all purchases of telecommunications equipment or services. Management concurred with the finding and recommendation and outlined a plan of corrective action; however, it stated that a number of the exceptions represented purchases made during a state of urgency (see Appendix A, page 4).

**Additional Comments:** We acknowledge that security concerns may occasionally necessitate expedited purchases making compliance with the usual purchasing regulations impractical. However, in cases where items or services are required immediately to address an emergency, R.S. 39:1598 provides for special procedures to be followed, including documentation of the emergency. For the items tested, there was no documentation that an emergency existed when the purchases were made nor any documentation to demonstrate adherence to the procedures required during an emergency.

### **Inadequate Controls Over Purchasing**

The Baton Rouge Community College has not established adequate internal controls over purchasing. An adequate system of internal control over purchasing should include policies and procedures to ensure that all purchases are properly approved before orders are submitted to vendors. Obtaining approval of all purchases by the purchasing or accounting office before orders are placed with vendors helps to ensure compliance with applicable state purchasing laws and regulations, competitive pricing is obtained, and adequate funds are available for payment.

Our tests of 144 purchasing transactions totaling \$1,489,561 for the year ended June 30, 2007, disclosed that for 72 (50%) transactions totaling \$522,734 the college did not obtain an approved purchase requisition or purchase order from the purchasing or accounting office before the order was placed with the vendor.

The college did not place sufficient emphasis on ensuring that all personnel follow purchasing policies and procedures. The college personnel initiated orders for goods and requests for services directly with certain vendors before obtaining approval by the purchasing or accounting offices. A purchase requisition and purchase order were not



generated until after the date the ordered items were received or services performed. The failure of all personnel to follow established policies and procedures increases the risk of noncompliance with state purchasing laws and regulations, payment of excessive or fraudulent prices, and payments for goods or services that are not received.

The college should take action to ensure that all college personnel follow established policies and procedures to obtain approval from the purchasing or accounting office before orders are placed with vendors. Management concurred with the finding and recommendation and outlined a plan of corrective action (see Appendix A, page 5).

### **Failure to Obtain Required Report for the Endowed Chair and Endowed Professorship Program**

The Baton Rouge Community College did not obtain a report containing certain representations and certifications about the operations and assets of the college's Board of Regents, Endowed Chair and Endowed Professorship Program for the year ended June 30, 2007. The Louisiana Board of Regents, Statement of Investment Policy and Objectives, Section H(2), requires all institutions participating in the program to contract with an independent auditor on an annual basis to provide a report including certain representations and certifications about the program operations and assets. The college is required to provide the auditor's report to the Louisiana Board of Regents, Finance and Administration Division, and the Legislative Auditor by October 31 of each year.

For the fiscal year ended June 30, 2007, the college had Endowed Chair and Endowed Professorship Program assets totaling approximately \$132,913 that are held by the Baton Rouge Community College Foundation. The college was aware of the requirement to provide a report containing certifications about the operations and assets of the program; however, management of the college did not take sufficient action to contract with an independent auditor to provide the required report. The college's failure to obtain the report increases the risk that the endowed professorship program assets held by the Baton Rouge Community College Foundation may not be administered in accordance with the Louisiana Board of Regents, Statement of Investment Policy and Objectives.

The college should take action to contract with an independent auditor to obtain the report required by the Louisiana Board of Regents, Statement of Investment Policy and Objectives. The report should be provided to the Board of Regents, Finance and Administration Division, and the Legislative Auditor. Management concurred with the finding and stated that an auditor was under contract but was unable to complete the required report timely (see Appendix A, page 6).

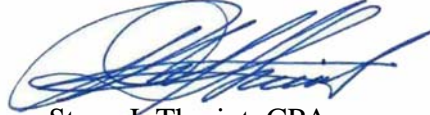
**Additional Comments:** This contract only provides for an audit of the Foundation's financial statements and does not include a separate report on the college's Endowed Chair and Endowed Professorship Program investments as required by Section H(2) of the Louisiana Board of Regents, Statement of Investment Policy and Objectives. Therefore, the delay in obtaining the report appears to be due to the college's failure to

contract with an independent auditor for the required report rather than the independent auditor's failure to provide the report timely.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the college. The varying nature of the recommendations, their implementation costs, and their potential impact on the operations of the college should be considered in reaching decisions on courses of action. The findings relating to the college's compliance with applicable laws and regulations should be addressed immediately by management.

This letter is intended for the information and use of the college and its management, others within the college, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Steve J. Theriot, CPA  
Legislative Auditor

LLG:WDD:THC:sr

BRCC07

Management's Corrective Action  
Plans and Responses to the  
Findings and Recommendations





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Office of the Chancellor

5310 Florida Boulevard • Baton Rouge, Louisiana 70806

Amended March 14, 2008

February 7, 2008

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dr. Mr. Theriot:

This letter is in response to our conversation during the exit interview on March 14, 2008 regarding the finding of Inadequate Control Over Pell Grant. This is an amendment to the response dated February 7, 2008 to include that Baton Rouge Community College (BRCC) conducts 100% verification of financial aid applicants. The Department of Education requires that institutions verify 30% of financial aid applications on students receiving financial aid awards. Baton Rouge Community College (BRCC) implemented a 100% verification policy at the beginning of the Pell grant program in 2003. This policy ensures that we are in compliance with federal regulations and that we have a more solid program. The management of the college continues to emphasize the importance of accurate recordkeeping and reporting. The faculty members receive class rosters the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> weeks of classes (fall/spring). The rosters are used to report attendance, determine the status of a student, and to verify if the student is in the correct course. The college has made significant changes in processes and personnel to insure the efficiency of the Financial Aid Department. The audits have identified areas that needed improvement and the college has responded by:

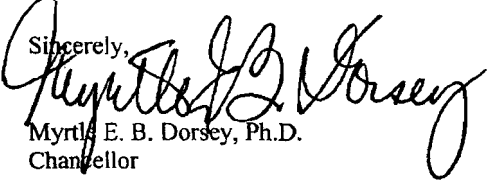
- increasing the financial aid department staff,
- requiring that faculty accurately report attendance,
- programming the electronic system to require "last date of attendance" for students earning a grade of "F",
- modifying the add/drop and/withdrawal form over a year ago, to clearly identify transaction dates.

Incorporating these methods and processes has been effective in reducing the number of occurrences on disbursement of \$4,401,660 during fiscal year 2006-07. The management of the college understands how important ongoing monitoring of corrective actions is to insuring timely reporting and accurate recordkeeping.

The vice chancellor for student affairs and the director of financial aid are responsible for ensuring that guidelines, procedures, and monitoring are in place and continue to improve.

If you have any questions, please contact Ms. Maxine Rogers, Vice Chancellor for Administration and Finance at 225-216-8068.

Sincerely,

  
Myrtle E. B. Dorsey, Ph.D.  
Chancellor

Cc: Dr. Joe D. May, President, Louisiana Community and Technical College  
Mr. Allen Brown, Director, Internal Audit  
Ms. Maxine Rogers, Vice Chancellor for Administration and Finance  
Dr. Steven Hilterbran, Vice Chancellor for Student Services

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February 7, 2008

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dr. Mr. Theriot:

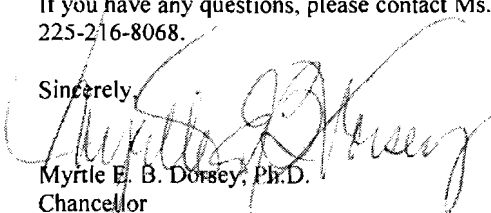
This letter is in response to the finding of Inadequate Control Over Federal Work Study Program. The management of the college places strong emphasis on the management of the funds for the Federal Work Study Program. The staff responsible for the oversight of this program is fully aware of the guidelines and procedures and will insure that this incident does not reoccur. Actions taken:

- the college obtained a six year Title III waiver that eliminates the requirement for matching funds,
- questioned cost has been returned to the grantor, and
- the Financial Institution Shared Assessments Program (FISAP) has been updated.

The vice chancellor for administration and finance, vice chancellor for student affairs, director for accounting and director for financial aid, are responsible for ensuring that the guidelines and procedures are followed.

If you have any questions, please contact Ms. Maxine Rogers, Vice Chancellor for Administration and Finance at 225-216-8068.

Sincerely,

  
Myrtle E. B. Dorsey, Ph.D.  
Chancellor

Cc: Dr. Joe D. May, President, Louisiana Community and Technical College  
Mr. Allen Brown, Director, Internal Audit  
Ms. Maxine Rogers, Vice Chancellor for Administration and Finance  
Dr. Steven Hilterbran, Vice Chancellor for Student Services

Office of the Chancellor



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5310 Florida Boulevard • Baton Rouge, Louisiana 70806

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December 12, 2007

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P. O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

The management of the college now understands that revenue from auxiliary funds (vending, bookstore, cafeteria) are subject to the State of Louisiana operating budget guidelines.

The advancement of funds was made with the understanding that a donation pledged to Baton Rouge Community College (BRCC), would in part be used to repay these funds. The BRCC Foundation received the donation to cover the costs, later then anticipated, and thereby delayed the repayment of these funds to BRCC. The event was for the benefit of BRCC students, faculty, and staff. The funds support educational opportunities and scholarly presentations. As a point of clarification, the repayment was not due to the Legislative Auditor's finding, the college was fully aware of this matter.

This was an unusual situation and the college will not repeat this process. The State should reconsider the use of auxiliary revenue that colleges collect from vending and other auxiliary services. Ms. Maxine Rogers, Vice Chancellor for Administration and Finance is responsible for monitoring this situation. If you have any questions, please feel free to contact either Vice Chancellor Rogers or me.

Respectfully,

Myrtle E. B. Dorsey, Ph.D.  
Chancellor

MEBD/gss

cc: Dr. Joe D. May, President, Louisiana Community and Technical College System  
Mr. Allen Brown, Director, Internal Audit  
Ms. Maxine Rogers, Vice Chancellor for Administration and Finance  
Mr. Michael Albritton, Chair, BRCC Foundation





Office of the Chancellor

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5310 Florida Boulevard • Baton Rouge, Louisiana 70806

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March 3, 2008

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

Dr. Mr. Theriot:

This letter is in response to the finding of Noncompliance with Purchasing Regulations. The management of the college realizes the importance of complying with the purchasing regulations. With the frequent occurrences of tragedies on college campuses, campus security is of the utmost importance. A state of urgency prevailed for the college without intent to disregard established purchasing regulations. A number of the exceptions noted were surveillance cameras, public announcement system, swipe card access devices for buildings, high end classrooms, and campus and parking garage lighting. The college recognizes and understands the need to follow established purchasing guidelines and will insure that personnel adhere to the requirements.

The Director of Facilities and Public Safety, Assistant Director of Purchasing and the Vice Chancellor for Administration and Finance are responsible for insuring that this finding does not reoccur.

If you need additional information, please contact Ms. Maxine Rogers, Vice Chancellor for Administration and Finance, 225-216-8068.

Respectfully,

A handwritten signature in cursive script, appearing to read "Myrtle E. B. Dorsey".

Myrtle E. B. Dorsey, Ph.D.  
Chancellor



Office of the Chancellor

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March 3, 2008

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, Louisiana 70804-9397

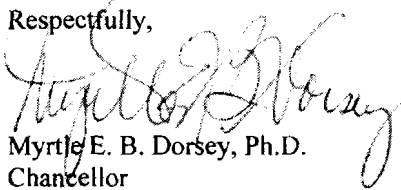
Dr. Mr. Theriot:

This letter is in response to the finding of Noncompliance Inadequate Controls Over Purchasing. The management of the college understands and will ensure that all personnel follow the established internal process for acquiring goods and services for the college. The procedures and guidelines are strongly emphasized during the training of personnel who have procurement responsibilities. The college will continue to review and evaluate ways to ensure that purchases comply with all applicable regulations.

The Assistant Director of Purchasing and the Vice Chancellor for Administration and Finance are responsible for insuring that this finding does not reoccur.

If you need additional information, please contact Ms. Maxine Rogers, Vice Chancellor for Administration and Finance, 225-216-8068.

Respectfully,

  
Myrtle E. B. Dorsey, Ph.D.  
Chancellor

Office of the Chancellor



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5310 Florida Boulevard • Baton Rouge, Louisiana 70806

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January 31, 2008

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

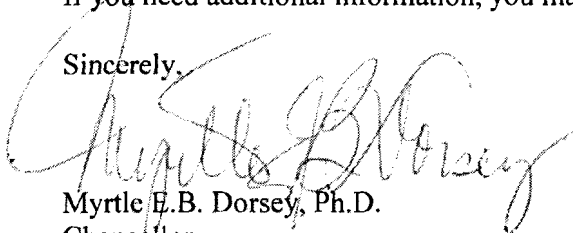
Dear Mr. Theriot:

This letter is in response to the finding of Failure to Obtain Required Report for the Endowed Chair and Endowed Professorship Program. The Baton Rouge Community College Foundation (BRCCF) has hired an independent auditor since 2004 to be responsible for the certification of operations and assets of the college's foundation in compliance with the Board of Regents Endowed Chair and Endowed Professorship Program. The college was not informed in a timely manner, by the auditing firm of Provost, Salter, Harper & Alford, L.L.C., that due to illness and personnel separation from the company, the auditor was not able to complete the required report. The late notification from the auditing firm did not allow enough time for the college to insure the adherence to this requirement.

The management of the college, the officials of the BRCC Foundation, and the auditing firm are in agreement to make the necessary changes so that this situation does not occur again.

If you need additional information, you may contact me at 225-216-8402.

Sincerely,



Myrtle E.B. Dorsey, Ph.D.  
Chancellor

cc: Dr. Joe D. May, President, Louisiana Community and Technical College  
Mr. Allen Brown, Director, Internal Audit  
Ms. Maxine Rogers, Vice Chancellor for Administration and Finance  
Mr. Michael Albritton, Chair, BRCC Foundation