



Report Highlights

Baton Rouge Community College

Louisiana Community and Technical College System

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control #80200083
Financial Audit Services • May 2021

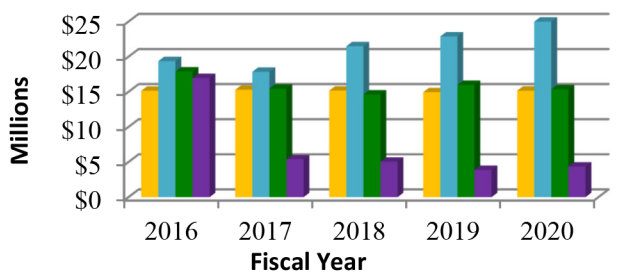
Why We Conducted This Audit

We performed certain procedures at Baton Rouge 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, 2019, through June 30, 2020.

What We Found

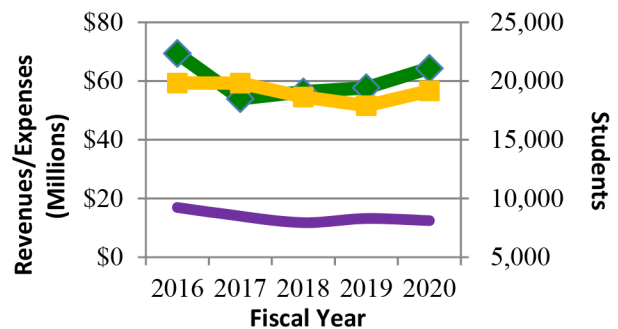
- The College did not have adequate controls in place to ensure that returns of Title IV funds were accurately calculated and timely returned to the U.S. Department of Education as required by federal regulations.
- The College incorrectly disbursed Coronavirus Aid, Relief, and Economic Security (CARES) Act funds totaling \$35,979 to 41 students during the Spring semester who were officially withdrawn from all courses prior to March 13, 2020.
- The College did not timely deactivate personal identification numbers associated with fuel cards (FuelTrac) for employees upon separation of employment with the College.
- Management resolved the prior-year findings related to Lack of Controls over Payroll and Failure to Make Proper Notifications of Misappropriated Assets.
- In analyzing the financial trends of the College over the past five fiscal years, we found that since fiscal year 2016, tuition and fee revenues have decreased 14%. The decrease in tuition and fee revenues is mainly attributed to a decrease in student enrollment due to the August 2016 flooding impacting the region of the students served by the College and the discontinuation of the Aviation program. In addition, federal revenues increased 52%, mainly due to Pell Grants awarded to students and CARES Act revenues.

Five-Year Revenue Trends



■ State Appropriations ■ Federal Revenues
■ Tuition and Fees ■ Auxiliary and Other Revenues

Fiscal/Enrollment Trends



—◆— Revenues —◆— Expenses —◆— Enrollment

Source: Fiscal Year 2016-2020 College Annual Fiscal Reports, as adjusted, and Louisiana Board of Regents website