

# **BOSSIER PARISH COMMUNITY COLLEGE**

LOUISIANA COMMUNITY AND TECHNICAL  
COLLEGE SYSTEM

FINANCIAL AUDIT SERVICES

**Management Letter**  
**Issued November 26, 2025**

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

**Bossier Parish Community College**



November 2025

Audit Control # 80250091

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## Introduction

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As a part of our audit of the Louisiana Community and Technical College System (System) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2025, we performed procedures at Bossier Parish Community College (BPCC) to provide assurances on financial information that is significant to the System's financial statements; evaluate the effectiveness of BPCC's internal controls over financial reporting and compliance; and determine whether BPCC complied with applicable laws and regulations.

We also determined whether management has taken actions to correct the finding reported in the prior year.

## Results of Our Procedures

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### Follow-up on Prior-year Finding

Our auditors reviewed the status of the prior-year finding reported in the BPCC management letter dated March 19, 2025. We determined that management has resolved the prior-year finding related to Control Weakness over Bank Reconciliations.

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### Financial Statements – Louisiana Community and Technical College System

As a part of our audit of the System's financial statements for the year ended June 30, 2025, we considered BPCC's internal control over financial reporting and examined evidence supporting certain account balances and classes of transactions, as follows:

#### Statement of Net Position

**Assets** – Cash and Cash Equivalents

**Net Position** – Net Investment in Capital Assets, Restricted – Nonexpendable, Restricted – Expendable, and Unrestricted

**Statement of Revenues, Expenses, and Changes in Net Position**

**Revenues** – Student Tuition and Fees Net of Scholarship Allowances and Federal Nonoperating Revenues

**Expenses** – Educational and General

Based on the results of these procedures, we did not report any findings. In addition, the account balances and classes of transactions tested, as adjusted, are materially correct.

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**Trend Analysis**

We compared the most current and prior-year financial activity using BPCC's Annual Fiscal Reports and/or system-generated reports and obtained explanations from BPCC's management for any significant variances.

Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a stylized flourish at the end.

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

WMS:AD:RR:BQD:aa

BPCC2025

## APPENDIX A: SCOPE AND METHODOLOGY

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We performed certain procedures at Bossier Parish Community College (BPCC) for the period from July 1, 2024, through June 30, 2025, to provide assurances on financial information significant to the Louisiana Community and Technical College System (System), and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of the audit of the System's financial statements and our work related to the Single Audit of the State of Louisiana for the year ended June 30, 2025.

- We evaluated BPCC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to BPCC.
- Based on the documentation of BPCC's controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinion on the System's financial statements.
- We compared the most current and prior-year financial activity using BPCC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from BPCC's management for significant variances.

The purpose of this report is solely to describe the scope of our work at BPCC, and not to provide an opinion on the effectiveness of BPCC's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review BPCC's Annual Fiscal Report, and accordingly, we do not express an opinion on that report. BPCC's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.