



# Report Highlights

## Baton Rouge Community College Louisiana Community and Technical College System

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Audit Control # 80210087  
Financial Audit Services • April 2022

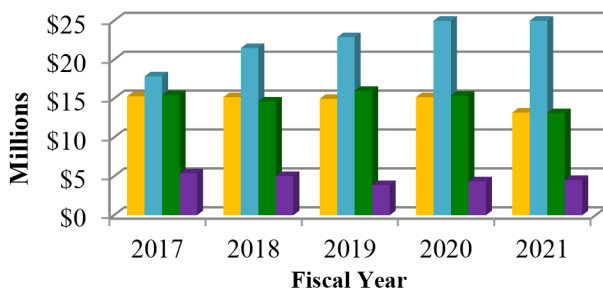
### Why We Conducted This Audit

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, 2020, through June 30, 2021.

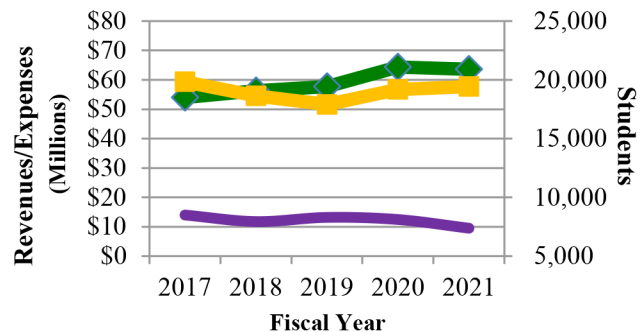
### What We Found

- For the second consecutive audit, 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 did not ensure the accuracy of quarterly reports for the Higher Education Emergency Relief Funds program and did not ensure the reports were publicly posted by the required deadlines, resulting in noncompliance with federal regulations.
- Management resolved the prior-year findings related to Disbursement of CARES (Coronavirus Aid, Relief, and Economic Security) Act Funds to Ineligible Students and Untimely Deactivation of Fuel Card Personal Identification Numbers.
- In analyzing the financial trends of the College over the past five fiscal years, we found that since fiscal year 2017, tuition and fee revenues have decreased 15%. The decrease in tuition and fee revenues is mainly attributed to the August 2016 flooding impacting the region of the students served by the College, the discontinuation of the Aviation program, and the COVID-19 Pandemic. In addition, federal revenues increased 83%, mainly due to CARES Act revenues. Since fiscal year 2018, total revenues have exceeded total expenses.

**Five-Year Revenue Trends**



**Fiscal/Enrollment Trends**



■ State Appropriations      ■ Federal Revenues      ◆ Revenues  
■ Tuition and Fees      ■ Auxiliary and Other Revenues      ■ Expenses  
— Enrollment

Source: Fiscal Year 2017-2021 College Annual Fiscal Reports, as adjusted, and Louisiana Board of Regents website

View the full report, including management's responses, at [www.lla.la.gov](http://www.lla.la.gov).