



# Report Highlights

## Bossier Parish Community College Louisiana Community & Technical College System

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Audit Control # 80210073  
Financial Audit Services • December 2021

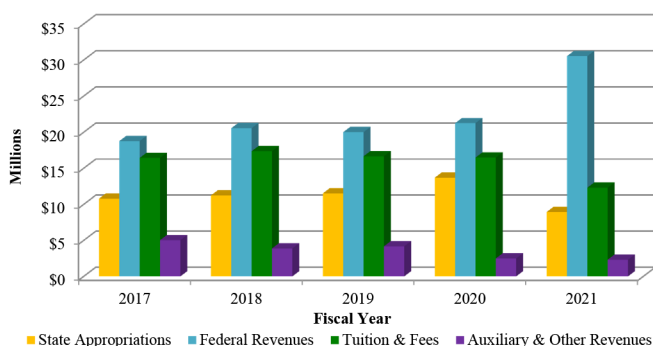
### Why We Conducted This Audit

We performed certain procedures at Bossier Parish Community College (BPCC) as a part of the Louisiana Community & Technical College System audit, and to evaluate BPCC's accountability over public funds for the period July 1, 2020, through June 30, 2021.

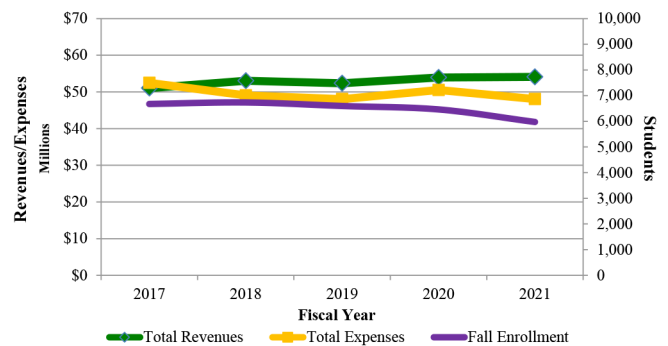
### What We Found

- BPCC did not have a formal documented risk assessment or related safeguards that address certain minimum requirements of the Gramm-Leach-Bliley Act standards for safeguarding student information.
- Financial information relating to the following accounts was materially correct: cash and cash equivalents, receivables, due from federal government, accounts payable and accruals, unearned revenues, net position, tuition and fees net of scholarship allowances, federal nonoperating revenues, Coronavirus Aid, Relief, and Economic Security (CARES) Act revenues, and educational and general expenses.
- Based on the results of these procedures, we did not report any findings other than that noted above.
- In analyzing financial trends of BPCC over the past five fiscal years, total revenues have exceeded total expenses, while enrollment has declined in the past two years. Revenues continued to increase in fiscal year (FY) 2020 and FY 2021 due to federal CARES Act funds received, totaling \$4.3 million and \$14.4 million, respectively, as a result of the novel coronavirus disease 2019 (COVID-19) pandemic. However, enrollment and tuition and fees revenues declined, as students had difficulty changing to predominately online courses. Total expenses declined in FY 2021 due in part to decreases in student scholarships, instructional staff, maintenance, and student services costs which exceeded the increase in communication and other equipment costs associated with COVID-19 conditions. State appropriations decreased in FY 2021 due in part to CARES Act funds swap, which reduced state funding for FY 2021.

**Five-Year Revenue Trend**



**Fiscal/Enrollment**



Source: Fiscal Years 2017 – 2021 BPCC Annual Fiscal Reports, as adjusted, and Board of Regents website

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