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Report Highlights

Bossier Parish Community College

Louisiana Community and Technical College System

Audit Control # 80240055

Financial Audit Services • March 2025

Why We Conducted This Audit

We performed certain procedures at Bossier Parish Community College (BPCC) as a part of the Louisiana Community and Technical College System audit, the Single Audit of the State of Louisiana, and to evaluate BPCC's accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- BPCC did not ensure that bank reconciliations were timely and properly prepared. In addition, as a result of preparing corrected bank reconciliations for fiscal year 2024 after audit inquiry, it was learned that BPCC did not accurately and timely record transactions in its accounting system. Failure to properly prepare bank reconciliations and failure to timely and accurately post transactions in the accounting system increases the risk that errors and/or fraud could occur and not be detected in a timely manner as well as increases the risk of inaccurate financial reporting.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash and Cash Equivalents, Net Position, Student Tuition and Fees Net of Scholarship Allowances, Federal Nonoperating Revenues, and Educational and General Expenses.
- Based on the results of these procedures, we did not report any findings, other than that noted above.

View the full report, including management's response, at www.lla.la.gov.