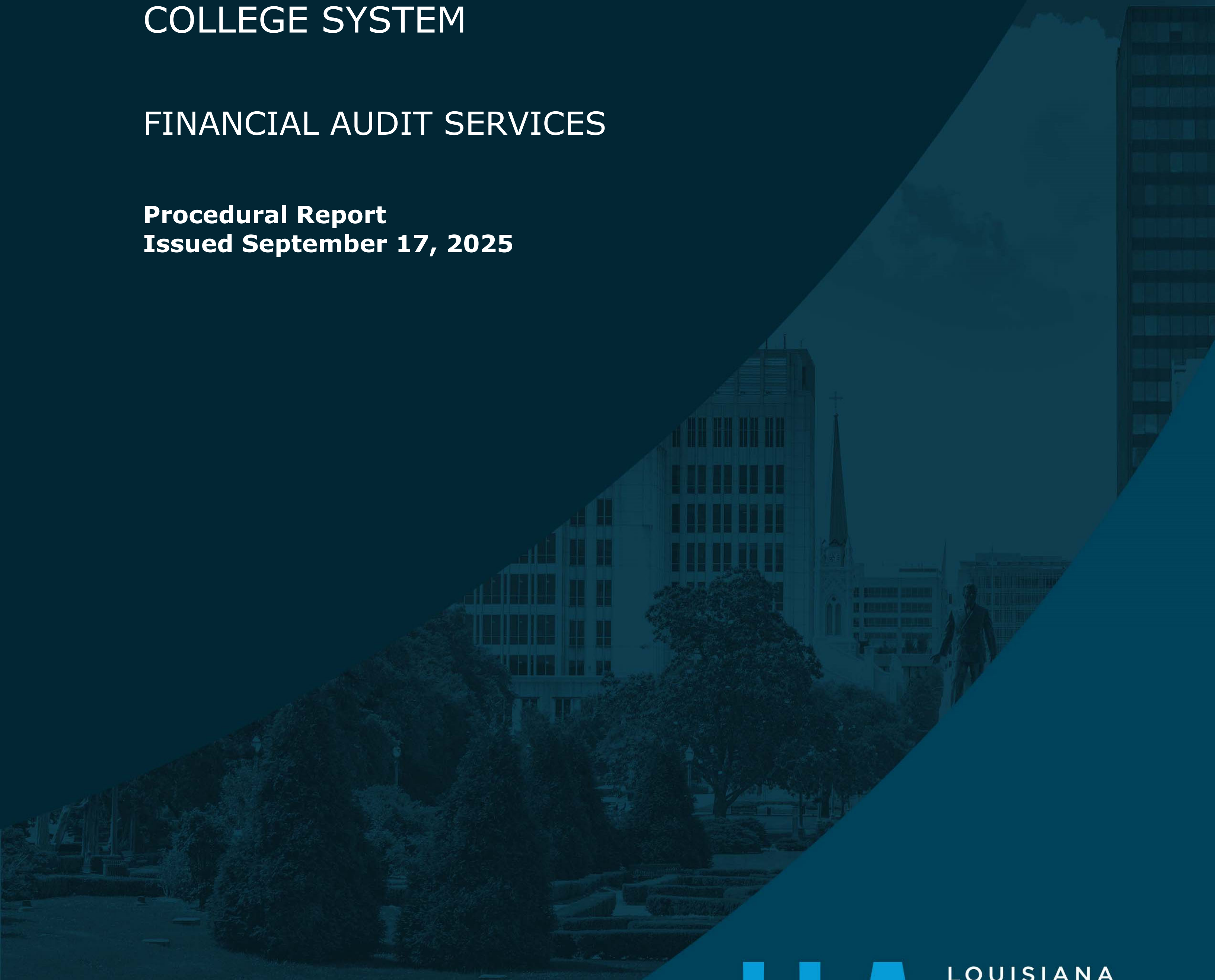
CENTRAL LOUISIANA TECHNICAL COMMUNITY COLLEGE

LOUISIANA COMMUNITY AND TECHNICAL COLLEGE SYSTEM

FINANCIAL AUDIT SERVICES

Procedural Report
Issued September 17, 2025



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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Central Louisiana Technical Community College

September 2025

Audit Control # 80250053

Introduction

The primary purpose of our procedures at the Central Louisiana Technical Community College (CLTCC) was to evaluate certain controls CLTCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

Results of Our Procedures

We evaluated CLTCC's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of CLTCC's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to payroll and personnel expenses, non-payroll expenses, contract expenses, and information technology system access.

Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in CLTCC's audit report dated February 21, 2024. We determined that management has resolved the prior-report finding related to *Weakness in Processes Over Financial Reporting.*

Payroll and Personnel Expenses

Salaries and related benefits comprise approximately 43% of CLTCC's expenses in fiscal year 2024 and 42% in 2025. We obtained an understanding of CLTCC's policies and procedures over the time and attendance function and performed procedures on selected payroll transactions for the period July 1, 2023, through March 30, 2025. Based on the results of our procedures, CLTCC had adequate controls in place to ensure payroll changes were accurate and properly supported, timesheets were properly approved, and employees were paid using the appropriate pay rates.

Non-Payroll Expenses

We obtained an understanding of CLTCC's policies and procedures over non-payroll expense transactions (excluding contract expenses) and performed procedures on selected expenditure transactions that occurred from July 1, 2023, through April 2, 2025. Based on the results of our procedures, CLTCC had adequate controls in place to ensure that nonpayroll expenses were properly approved, accurately recorded, adequately supported, and in compliance with applicable laws, regulations, and policies.

Contract Expenses

We obtained an understanding of CLTCC's policies and procedures relating to contract expenses and performed procedures on a sample of contracts in effect during the period July 1, 2023, through June 30, 2025. Based on the results of our procedures, CLTCC had adequate controls in place to ensure contracts were properly approved, contract expenses were accurately recorded and complied with contract provisions, applicable laws, and Louisiana Community and Technical College System's policies.

Information Technology System Access

CLTCC uses the Banner system for general ledger data and financial statement preparation. We obtained an understanding of CLTCC's use of Banner and identified the key modules: Finance, Payroll/Human Resources, and Student. We performed procedures to determine whether information system access was restricted to business need only and adequately segregated for the identified key modules. Based on the results of our procedures, CLTCC had adequate controls in place over access to the Finance, Payroll/Human Resources, and Student modules. System access was restricted to business need only and segregation of duties was properly maintained.

Trend Analysis

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

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

Respectfully submitted,

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Legislative Auditor

WGW:AHC:JPT:BQD:ch
CLTCC2025

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Central Louisiana Technical Community College (CLTCC) for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls CLTCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the CLTCC's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. CLTCC's accounts are an integral part of the Louisiana Community and Technical College System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated CLTCC'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 CLTCC.

- Based on the documentation of CLTCC's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to payroll and personnel expenses, non-payroll expenses, contract expenses, and information technology system access.

- We compared the most current and prior-year financial activity using CLTCC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from CLTCC's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at CLTCC, and not to provide an opinion on the effectiveness of CLTCC'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 purpose.