

# **BOSSIER PARISH COMMUNITY COLLEGE**

**LOUISIANA COMMUNITY AND TECHNICAL  
COLLEGE SYSTEM**

**FINANCIAL AUDIT SERVICES**

**Management Letter  
Issued November 29, 2023**

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



**Bossier Parish Community College**

November 2023

Audit Control # 80230093

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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 years ended June 30, 2022, and June 30, 2023, 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.

As a part of the June 30, 2022, procedures, we also determined whether management has taken actions to correct the finding reported in fiscal year 2021.

## Results of Our Procedures

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### Follow-up on Fiscal Year 2021 Finding

Our auditors reviewed the status of the fiscal year 2021 finding reported in the BPCC management letter dated December 22, 2021. We determined that management has resolved the prior finding related to Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security.

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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 years ended June 30, 2022, and June 30, 2023, 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** - Fiscal year 2023: Cash and Cash Equivalents – non-LAMP Balances;  
Fiscal year 2022: Cash and Cash Equivalents - LAMP Balances

**Net Position** - Fiscal year 2023: Net Investment in Capital Assets, Restricted - Nonexpendable, Restricted - Expendable, and Unrestricted

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

**Revenues** – Fiscal years 2022 and 2023: Federal Nonoperating Revenues and COVID-19 Federal Funding; Fiscal year 2023: Student Tuition and Fees Net of Scholarship Allowances

**Expenses** – Fiscal year 2023: Education 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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### **Federal Compliance - Single Audit of the State of Louisiana**

As a part of the Single Audit for the year ended June 30, 2022, we performed certain procedures as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on information submitted by BPCC to the Division of Administration's Office of Statewide Reporting and Accounting Policy on the status of the prior-year finding for the preparation of the state's Summary Schedule of Prior Audit Findings.

Based on the results of these procedures, we did not report any findings. In addition, BPCC's information submitted for the preparation of the state's Summary Schedule of Prior Audit Findings is materially correct.

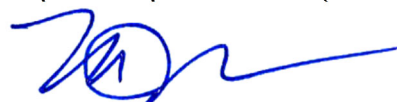
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### **Trend Analysis**

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,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

## APPENDIX A: SCOPE AND METHODOLOGY

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We performed certain procedures at Bossier Parish Community College (BPCC) for the periods from July 1, 2021, through June 30, 2022, and July 1, 2022, through June 30, 2023, 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 (Single Audit) for the years ended June 30, 2022, and June 30, 2023.

- 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 opinions on the System's financial statements.
- We performed certain procedures on information on the status of prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings for the year ended June 30, 2022, as a part of the 2022 Single Audit.
- 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 Reports, and accordingly, we do not express an opinion on those reports. BPCC's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.