



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Bossier Parish Community College

Louisiana Community and Technical College System

Audit Control # 80230093

Financial Audit Services • November 2023

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 periods July 1, 2021, through June 30, 2022, and July 1, 2022, through June 30, 2023.

What We Found

- 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.
- Financial information relating to the following Fiscal year 2022 accounts was materially correct, as adjusted: Cash and Cash Equivalents – LAMP Balances, Federal Nonoperating Revenues, and COVID-19 Federal Funding.
- Financial information relating to the following Fiscal year 2023 accounts was materially correct, as adjusted: Cash and Cash Equivalents – non-LAMP Balances, Net Position, Student Tuition and Fees Net of Scholarship Allowances, Federal Nonoperating Revenues, COVID-19 Federal Funding, and Education and General Expenses.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.la.gov.