

BATON ROUGE COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED JANUARY 26, 2011

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Six copies of this public document were produced at an approximate cost of \$16.32. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 5841 or Report ID No. 80100087 for additional information.

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Our procedures at the Baton Rouge Community College (college) for the period July 1, 2009, through June 30, 2010, disclosed:

- The two findings identified in our prior report on the college dated April 22, 2010, regarding weaknesses over return of Pell Grant Program funds and inadequate controls over financial reporting have been resolved by management.
- No significant control deficiencies or errors related to cash and cash equivalents, capital assets, accounts payable and accruals, nonoperating revenues, and education and general expenses were identified.
- No findings of noncompliance with applicable laws and regulations or other matters were identified.

We did not audit the Annual Fiscal Report of the college; however, we did perform certain procedures in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States of America as part of our audit of the Louisiana Community and Technical College System's financial statements. This report is a public report and has been distributed to state officials. We appreciate the college's assistance in the successful completion of our work.

### **Mission**

The mission of the college is to identify and meet the educational and workforce needs of our community through innovative, accessible, and dynamic programs.

The college is governed by the Louisiana Community and Technical College System and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award the associate degree.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 15, 2010

**BATON ROUGE COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, and as part of our audit of the Louisiana Community and Technical College System's (System) financial statements for the fiscal year ended June 30, 2010, we conducted certain procedures at the Baton Rouge Community College (college) for the period from July 1, 2009, through June 30, 2010.

- Our auditors obtained and documented an understanding of the college's operations and system of internal controls through inquiry, observation, and review of the college's policies and procedures documentation including a review of the related laws and regulations applicable to the college.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the college's annual fiscal report and/or system-generated reports and obtained explanations from college management for any significant variances.
- Our auditors reviewed the status of the findings identified in the prior engagement. In our prior management letter on the college, dated April 22, 2010, we reported findings relating to weaknesses over return of Pell Grant Program funds and inadequate internal controls over financial reporting. These findings have been resolved.
- Our auditors considered internal control over financial reporting; examined evidence supporting the college's cash and cash equivalents, capital assets, accounts payable and accruals, nonoperating revenues, and education and general expenditures; and tested the college's compliance with laws and regulations that could have a direct and material effect on the System's financial statements for the fiscal year ended June 30, 2010. These procedures were performed in accordance with *Government Auditing Standards* as part of our audit of the System's financial statements for the fiscal year ended June 30, 2010.

The Annual Fiscal Report of the college was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The college's accounts are an integral part of the System's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we have reported no significant findings. We found no significant deficiencies, noncompliance, or errors relating to our analytical procedures or our other audit procedures that should be communicated to management.

This letter is intended for the information and use of the college and its management, others within the college and the System, the System Board, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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