

BOSSIER PARISH COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED DECEMBER 19, 2012

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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BATON ROUGE, LOUISIANA 70804-9397**

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THOMAS H. COLE, CPA

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 Louisiana Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Two copies of this public document were produced at an approximate cost of \$7.94. 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. 5953 or Report ID No. 80120057 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Kerry Fitzgerald, Chief Administrative Officer, at 225-339-3800.

## EXECUTIVE SUMMARY

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We conducted certain procedures at Bossier Parish Community College (College) to evaluate its accountability over public funds and compliance with federal program requirements for the fiscal year ended June 30, 2012. We evaluated the College's controls over compliance and financial reporting relating to receivables, accounts payable, deferred revenues, net assets, tuition revenues, federal nonoperating revenues, and educational and general expenses. We also evaluated controls and compliance for the federal Student Financial Aid Cluster. Our procedures disclosed the following:

- Financial information relating to the accounts above was fairly presented.
- Internal controls related to the accounts above, based on the sample items we tested, were operating effectively, and the College complied with related state laws and regulations.
- We did not report any findings relating to internal controls or compliance for the federal Student Financial Aid Cluster.
- We examined financial trends to look for unusual changes that did not follow logical patterns. We compared current and prior year financial information and determined the changes in accounts to be reasonable.
- We analyzed the College's revenues, expenses, enrollment, and completers over the past four years. During that period, the College has increased its enrollment and completion rates, while placing a greater reliance on federal revenues and tuition increases to offset the decrease in its state appropriations.

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.



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 6, 2012

**BOSSIER PARISH COMMUNITY COLLEGE  
LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA**  
Bossier City, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our audit of the Louisiana Community and Technical College System's (System) financial statements and the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2012, we conducted certain procedures at Bossier Parish Community College (College) for the period from July 1, 2011, through June 30, 2012.

- Our auditors obtained and documented an understanding of the College's operations and system of internal controls, including controls over major federal award programs administered by the College, through inquiry, observation, and review of its policies and procedures, including a review of the 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 reports and/or system-generated reports and obtained explanations from the College's management for any significant variances. We also analyzed the College's revenues, expenses, tuition, fees, enrollment, and completers over the last four years.
- Our auditors considered internal control over financial reporting and examined evidence supporting the College's account balances and classes of transactions as follows:

**Statement of Net Assets** - Receivables, accounts payable, deferred revenues, and net assets

**Statement of Revenues, Expenses, and Changes in Net Assets** - Student tuition and fee revenues, federal nonoperating revenues, and education and general expenses

We also tested the College's compliance with laws and regulations that could have a direct and material effect on the System's financial statements, as part of our audit of the System's Annual Financial Report for the fiscal year ended June 30, 2012, in accordance with *Government Auditing Standards*.

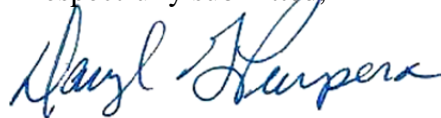
- Our auditors performed internal control and compliance testing in accordance with *Government Auditing Standards* and Office of Management and Budget (OMB) Circular A-133 on the Student Financial Aid Cluster for the fiscal year ended June 30, 2012, as part of the Single Audit of the State of Louisiana.

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 an opinion.

Based on the application of the procedures referred to previously, we found no significant control 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, the System, the Board of Supervisors of the System, 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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