

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



MANAGEMENT LETTER  
ISSUED DECEMBER 22, 2010

**LEGISLATIVE AUDITOR  
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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 and at the office of the parish clerk of court.

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. 5953 or Report ID No. 80100057 for additional information.

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Our procedures at the Bossier Parish Community College (BPCC) for the period July 1, 2008, through June 30, 2010, disclosed:

- No significant control deficiencies or errors that would require adjustment to the annual fiscal report for receivables, accounts payable and accrued liabilities, student tuition and fees revenues, state and local grants and contracts revenues, federal nonoperating revenues, and education and general expenses were identified.
- No significant control deficiencies or federal/state noncompliance issues for the Student Financial Aid Cluster for the fiscal year ended June 30, 2010, were identified.

We did not audit the Annual Fiscal Reports of BPCC; however, we did perform certain procedures in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States as part of our audit of the Louisiana Community and Technical College System's (System) financial statements and in accordance with Office of Management and Budget Circular A-133 as part of the Single Audit of the State of Louisiana. This report is a public report and has been distributed to appropriate public officials. We appreciate BPCC's assistance in the successful completion of our work.

## **Background**

The mission of BPCC is to promote attainment of educational goals within the community and strengthen the regional economy. BPCC accomplishes this through the innovative delivery of quality courses and programs that provide sound academic education, broad vocational and career training, continuing education, and varied community services.

BPCC is a public state community college serving northwest Louisiana and located in Bossier Parish.

BPCC is governed by the System and nationally accredited by the Commission on Colleges of the Southern Association of Colleges and Schools to award the associate degree and certificate.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 13, 2010

**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, 2010, we conducted certain procedures at Bossier Parish Community College (BPCC) for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented an understanding of BPCC's operations and systems of internal controls through inquiry, observation, and review of BPCC's policies and procedures documentation including a review of the related laws and regulations applicable to BPCC.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using BPCC's annual fiscal reports and/or system-generated reports and obtained explanations from BPCC management of any significant variances.
- Our auditors considered internal control over financial reporting, examined evidence supporting certain accounts and balances material to the System's financial statements, and tested BPCC'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, in accordance with *Government Auditing Standards*.
- Our auditors considered BPCC's internal control over compliance with requirements that could have a direct and material effect on a major federal program, as defined in the Single Audit of the State of Louisiana, and we tested BPCC's compliance with laws and regulations that could have a direct and material effect on Student Financial Aid Cluster programs as required by U.S. Office of Management and Budget Circular A-133 for the fiscal year ended June 30, 2010.

- Based on the documentation of BPCC's controls and our understanding of related laws and regulations, procedures were performed on BPCC's recorded receivables, accounts payable and accrued liabilities, student tuition and fees revenues, state and local grants and contracts revenues, federal nonoperating revenues, and education and general expenses.

The Annual Fiscal Reports of BPCC were not audited or reviewed by us, and, accordingly, we do not express opinions on those reports. BPCC 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 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 BPCC and its management, others within the college, 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

KWB:BAC:BDC:THC:dl

BPCC 2010