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As Approved on April 10, 2024

# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## Louisiana Community & Technical College System Audit Committee Meeting Minutes

**Wednesday, December 13, 2023  
9:00 a.m.**

The Louisiana Building  
Baton Rouge Community College  
201 Community College Drive, Baton Rouge, Louisiana 70806

Meeting will be broadcast live for public interest.  
For live streaming, visit this link: <https://www.youtube.com/GoLCTCS>

There is an opportunity for public comment prior to an item being considered on the agenda. Public comments may be made in the following ways: (1) Prior to the meeting until 5:00 p.m. on Tuesday, December 12, 2023: via email to [mediarelations@lctcs.edu](mailto:mediarelations@lctcs.edu) or by this [online form](#) or (2) During the meeting via open conference call at (877) 810-9415; Access Code 6499147#.

Any public comments received virtually will be read during the meeting by the board secretary or a designee. All public comments must include an agenda item number, a name, and a brief statement. Public comments are limited to three minutes per comment.

**\*\*The Board of Supervisors of the Louisiana Community and Technical College System reserves the right to enter Executive Session in accordance with R.S. 42.16-17.**

**\*\*\*The LCTCS Board of Supervisors will meet at 10:00 a.m. on Wednesday, December 13, 2023, following the Audit Committee Meeting.**

LCTCS President, Dr. Monty Sullivan, welcomed all to the December meeting of the LCTCS Board of Supervisors Audit Committee. He reminded members of the Board and those in the audience that the Board meeting is being live streamed.

### A. Call to Order by Committee Chair

**Chair Salathe called the December 13, 2023 Board of Supervisors Audit Committee Meeting to order at 9:00 a.m.**

### B. Pledge of Allegiance

**Supervisor Bourque led the group in the Pledge of Allegiance.**

### C. Roll Call

Ericka Poole called roll with the following results:

**Members Present**

**Absent**

**Staff Present**

Chair Stan Salathe  
Vice Chair Ellis Bourque  
Willie Mount

Tari Bradford  
Matthew Wood

Monty Sullivan  
Joseph Marin  
Charles Wendt  
Jeff Fleming  
Gena Doucet  
Hope Corbin  
Katie Waldrop  
Ericka Poole

Ericka Poole noted that a quorum was established. For the record, it was not mentioned verbally but Supervisor Bradford and Supervisor Wood were absent.

D. Approval of Minutes from August 9, 2023 Meeting

**On motion by Supervisor Mount and seconded by Supervisor Bourque, the August 9, 2023 minutes were approved; however, the minutes will need to be officially approved at the April 10, 2024 meeting due to not appointing Chair Mount to the committee to vote.**

E. Project Update

1. Projects Completed

Mr. Fleming noted that LCTCS Internal Audit issued four reports since the August 9, 2023 meeting. Mr. Fleming began with the Nunez Community College (NCC) Federal Student Aid Review submitted on November 6, 2023. The Federal Student Aid (FSA/Title IV) for the college's 2023 academic year covered account records, student consumer information, G5 reporting, Pell Grant payments, return of Title IV funds, satisfactory academic progress, and verification. This audit also served as a follow-up to LLA's finding on page ? No instances of material noncompliance were identified and it was determined that NCC had resolved the Louisiana Legislative Auditor's finding related to *Inadequate Controls over Student Accounts*.

The second report was the Student Financial Aid Consumer Information report issued on December 11, 2023. Mr. Fleming noted that institutions that participate in FSA programs must make certain information readily available on their websites or via e-mail or other means to students, prospective students, parents, and the public where applicable. Internal Audit (IA) reviewed 48 disclosures related to student consumer information available on every college's website as of November 16, 2023. Per LCTCS Internal Audit's findings, individual memos were issued to each college with the results of their procedures. Seven requirements were not applicable to all colleges, and the remaining number of applicable requirements differed by college. A percentage summary of the requirements not met was provided to the Audit Committee listed by college based on their respective numbers of applicable requirements.

Chair Salathe congratulated Nunez Community College on the success of their report.

Mr. Fleming's third report was a Travel Card Review for Central Louisiana Technical Community College issued on December 12, 2023. It was found that seven of the 50 (14%) travel transactions reviewed, totaling \$6,882.94, needed backup documentation uploaded into WORKS to support hotel overages, due to conference rates, that exceed GSA rates allowed by PPM 49. While these transactions complied with PPM 49 requirements, they did not meet the state's travel card/CBA system requirements on uploading documentation. After Internal Audit's fieldwork, the college uploaded supporting documentation to support the charges and is now compliant with

the State of Louisiana, State Liability Travel Card, and CBA Policy. A system has been put into place to prevent this from happening in future cases.

Mr. Fleming's fourth report was Americans with Disabilities (ADA) act that was issued on December 8, 2023. Internal Audit (IA) reviewed the student side of ADA compliance. Internal Audit contacted the colleges and obtained their respective compliance status as of November 2, 2023. Based on the responses to the questionnaire, opportunities were identified for improvement. The review concluded that the colleges have established policies and procedures for ADA compliance. Overall, the system is compliant with most ADA regulations. However, there are areas where improvements could be made to ensure full compliance. Opportunities for improvement include a Self-Evaluation Plan, Procurement, System Office Support, and Software Uniformity.

#### F. Audit Plan Progress

Mr. Fleming noted that one project in progress is Bossier Parish Community College's restricted fees. This will be a test run before rolling out to all colleges. Mr. Marin asked Mr. Fleming to explain restricted fees versus unrestricted fees. Mr. Marin explained that unrestricted fees cannot be carried over year to year, so it is important to resolve them to make room fiscally for restricted fees.

#### G. Legislative Auditor Reports

LCTCS Vice President of Operations, Joe Marin noted that the audit underway and System staff are very engaged with the colleges in this process. Two reports were issued by Louisiana Legislative Audit since the last Audit Committee Meeting:

1. Nunez Community College - report on 8/16/23 with one finding of inadequate controls over student accounts.
2. Fletcher Technical Community College - report on 8/23/23 with two findings of weaknesses for bank reconciliations and accounts payable and receivable pertaining to write-offs.
3. Bossier Parish Community College - report on 11/29/23 with no findings.
4. Delgado Community College - report on 12/13/23 with no findings.

#### H. Questions and Other Business

Ericka Poole noted there were no requests for public comments or additional business to present.

#### I. Adjournment

**On motion by Chair Salathe, seconded by Supervisor Bourque, the meeting adjourned at 9:37 a.m. The motion carried.**