

**Louisiana Community and Technical College System
Audit Committee Meeting**

Wednesday, December 8, 2004

8:00 a.m.

**Baton Rouge Community College
The Louisiana Building**

MINUTES

1. Call to Order by Committee Chair

In the absence of the Chair of the Audit Committee, Nick Trist, and Vice Chair, Gibson Chigbu, Supervisor Stevie Smith was appointed to serve as acting chair of the Audit Committee meeting.

Supervisor Smith called the meeting to order at 8:10 a.m.

Acting Committee Chair, Supervisor Stevie Smith, appointed Supervisors Johnson, Mellington and Nealy to serve on the Audit Committee.

Ms. Bonni Blouin, Coordinator of Board Services, called roll and a quorum was established. The following Committee members were in attendance: Ann Knapp, Stevie Smith, Brett Mellington, and Angela Nealy. Supervisor Gibson Chigbu arrived at the meeting at 8:15 a.m. Supervisor John DeLaney arrived at the meeting at 8:20 a.m. Also in attendance at the meeting were LCTCS staff: Allen Brown, Director of Internal Audit; Michael LaCour, Internal Audit Manager; Jan Jackson, Senior Vice President of Finance and Administration; Charles Teamer, Interim Director of IT; LCTCS Legal Counsel, Leo Hamilton; and, Lisa Casas, Auditor.

2. Update on Current Work by Allen Brown

a. PeopleSoft Follow-up Survey – Completed

Mr. Allen Brown stated that the PeopleSoft Follow-up survey has been completed. The initial survey was conducted in March, 2003. Details of the survey will be provided and discussed during the Full Board meeting immediately after the Audit Committee meeting. He indicated that there has been improvement with PeopleSoft, but additional work is still needed. He stated that the biggest issue is related to training of the staff.

Jan Jackson provided information on the PeopleSoft agenda item that has been submitted by the Louisiana Technical College and is on the December, 2004 agenda for consideration for approval. She stated that the agenda item

requests \$370,000 for upgraded contracts. She indicated that the LTC will be pulling out and creating its own separate PeopleSoft system.

b. Elected Officials - Time and Attendance Reviews Complete

Mr. Allen Brown reported that the review of all the elected officials (21 employees) employed within the LCTCS has been completed. He indicated that there was only one problem discovered and this matter is being addressed.

Mr. Brown asked the Committee for guidance on whether this review needed to be conducted every year.

On motion of Supervisor Knapp, seconded by Supervisor Mellington, the Audit Committee voted to continue, on a yearly basis, the auditing of the time and attendance records of all elected officials. The motion passed.

c. Cash Receipts - Internal Control Reviews – completed and in review or issued:

- i. Nunez Community College
- ii. Louisiana Delta Community College
- iii. Baton Rouge Community College
- iv. South Louisiana Community College
- v. River Parishes Community College
- vi. LTC – Ruston Campus
- vii. LTC – Lafayette Campus

Mr. Brown reported that most of the field work has been completed for the campuses listed. He stated that there were no major findings.

3. Other business

Mr. Brown reported that a review has just begun on grade recording at the technical colleges. He stated that the community colleges will also be reviewed.

Supervisor Chigbu asked Ms. Jackson for an update on the budget for PeopleSoft.

Ms. Jackson stated that \$6 million has been spent on the implementation of PeopleSoft which was below the anticipated budget of \$7.6 million. She indicated, that currently they are trying to keep the cost down because the Louisiana Technical

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College is pulling off to create their own PeopleSoft system, which will leave six (6) of the smaller colleges plus the System Office.

Supervisor Chigbu asked for clarification on the various systems being used throughout the LCTCS.

Ms. Jackson stated that currently Bossier Parish Community College is on SCT, but will be converting to Banner; Delgado Community College is implementing Banner; Louisiana Technical College, Louisiana Delta Community College, River Parishes Community College, South Louisiana Community College, L. E. Fletcher Technical Community College, Sowela Technical Community College, Nunez Community College and the System Office are using PeopleSoft. However, the LTC will be pulling off and creating their own independent PeopleSoft system.

Supervisor Chigbu asked if the systems would be interfaced.

Ms. Jackson answered that the systems will not be interfaced and the System will not be able to go into the LTC system to collect data as they now can. She added that a data warehouse may be created to collect information.

Supervisor Chigbu expressed his disappointment in the knowledge that the original purpose proposed to the LCTCS Board to implement the PeopleSoft system has not been realized. The original purpose of the PeopleSoft system was the ability to have a system that will be available to provide accurate, consistent and verifiable information, without having to go to the various campuses for the information.

A lengthy discussion on the PeopleSoft issue ensued.

Mr. Charles Teamer stated that everyone needs to acknowledge that additional costs will be involved in creating a "data warehouse," and there would be advantages of having a common system for retrieving data.

Supervisor Mellington indicated the need to have additional information on the cost comparison of the two systems, PeopleSoft and Banner, for consideration on what system will best serve the System in the future, before further action is taken.

It was the determination of the Audit Committee that the PeopleSoft vs. Banner issue be referred to the MIS Committee for further discussion and consideration.

Supervisor Chigbu asked if an audit had ever been conducted on LCTCS faculty and hours that are actually spent in the classroom or on classroom activities.

Mr. Brown indicated that it has not been done and it would be difficult to do so.

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There being no further business to come before the Audit Committee, on motion of Supervisor Knapp, seconded by Supervisor Mellington, the Audit Committee adjourned at 8:55 a.m.

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