

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

**December 14, 2005
8:00 a.m.**

**The Louisiana Building – Conference Room
Baton Rouge Community College
5310 Florida Blvd., Baton Rouge, Louisiana 70806**

MINUTES

1. Call to Order by Committee Chair

Mr. Alvin Kimble, Chair, Audit Committee, called the meeting to order at 8:00 a.m. The following committee members were in attendance: Alvin Kimble, Chair; Gibson Chigbu, Vice Chair; John DeLaney and Ann Knapp. Additional Board members in attendance were: Ava Dejoie, Kathy Sellers Johnson and Brett Mellington. Howard Karlton and Michael Lacour, LCTCS, and Alana Davis, Legislative Auditor, were also present for the meeting.

2. Misappropriation Reports Schedule to Committee for Review (Calendar year 2005)

Allen Brown, Director, Internal Audit, submitted the 2005 Misappropriation Report to the Audit Committee for review. He reviewed the information and answered questions posed by committee members.

Mr. Brown indicated that the Legislative Auditor wrote the finding on Delgado Community College in their last audit report for not maintaining control over movable property and protecting the state's assets.

Vice Chair Chigbu questioned whether Committee members had received a copy of the Misappropriations Report in the past.

Mr. Brown stated that, in the past, he has not copied the Audit Committee members on this report.

Chair Kimble requested that, in the future, he receive a report for any finding over \$5,000.

Supervisor Johnson recommended that Mr. Brown contact the campuses cited in the report and receive an update on the findings.

3. Current Work Update:

a. LTC – Westside

Mr. Brown reported that a project has recently been completed at the Louisiana Technical College, Westside Campus involving the nursing program. 4-5 findings resulted from the project. Waiting for management's response on the findings.

b. Elected Officials

i. Representative Hutter (Delgado)

ii. Representative Badon (Nunez)

Mr. Brown reported that the work on elected officials has been completed everywhere except for Delgado Community College and Nunez Community College. A draft of the report for Nunez Community College has been received and should be complete by 12/15/05, with no findings.

The report from Delgado Community should be completed in a couple of days.

No findings related to elected officials have resulted at this time.

Supervisor Sellers Johnson stated her concern regarding the recent audit report, distributed by Mr. Brown, that contained seven (7) audit findings of the Louisiana Technical College campuses. She stated that six of the seven campuses received audit findings on elected officials not having proper documentation in the files. She indicated that she had written a letter to Dr. Bumphus, and copied Mr. Brown, to express her concern that policies and procedures were not being followed.

Committee members discussed this issue and possible actions that may be taken to address this problem.

It was determined that reports will be distributed to each campus indicating the areas where audit findings have occurred in an effort to educate all the campuses on LCTCS policies.

c. FEMA

Mr. Brown provided a report on FEMA operations. The LCTC System Office has completed two project work sheets. He stated that an entire new group of FEMA representatives have just recently been appointed and previously submitted

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Approved 2/1/06

information had to be resubmitted to the new representatives. Progress is very slow. A meeting is scheduled for Thursday, 12/15/05, to determine a plan of action for moving forward. He explained the reporting process to Committee members and discussed various aspects of the FEMA process.

4. Other Matters

a. System-wide Communication of Issues

Mr. Brown reported that he will conduct an Associated Certified Fraud Examiners (ACFE) training workshop on Thursday and Friday, 12/15/05 & 12/16/05. The workshop will be held in the Board Conference Room at Baton Rouge Community College. 162 state employees have signed up for the training.

Mr. Brown also informed the committee that, during the year, he takes annual leave and is paid to teach courses for ACFE. He added that he wanted this on the record.

There being no further business to come before the Audit Committee, on motion of Supervisor Mellington, the meeting adjourned.