

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

**April 12, 2005**

**8:00 a.m.**

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

**MINUTES**

1. Call to Order by Committee Chair

Chair Alvin Kimble called the meeting to order at 8:02 a.m. Ms. Bonni Blouin called roll and a quorum was established.

The following Committee members were in attendance:

Alvin Kimble, Chair  
Stevie Smith

Also in attendance were Board Supervisors Kathy Sellers Johnson and Brett Mellington; Allen Brown, Director of Internal Audit, Michael Redmond, Internal Auditor, and Alanna Davis, Legislative Auditor.

Chair Kimble indicated that a request had been made to change the order of the agenda and address agenda item #4 at the beginning of the meeting.

**On motion of Supervisor Smith, seconded by Supervisor Mellington, the Committee approved the request to amend the agenda to address agenda item #4 first. The motion carried.**

2. Internal Audit Plan – 2006-2007 (#4 on agenda)

Mr. Allen Brown reviewed the proposed Internal Audit Plan for Fiscal Year Ending June 30, 2007 (copy attached).

Committee members discussed the draft plan.

Mr. Brown indicated that item #4 of the plan, Internal Control Work Related to Regional Multi-Campus Technical Educational Structure, will be very important.

Supervisor Smith commented that certain areas of the state may need more attention than others when it comes to internal control and standards/procedures. He suggested that these problem areas be focused on.

Mr. Brown discussed findings at several campuses related to movable property (#6). He noted that these finding will be reported in the Legislative Auditor's report.

Mr. Brown presented a handout which provided a listing of project worksheets prepared by FEMA for campuses affected by Hurricanes Katrina and Rita (#7). He noted that if there is a number in the far right column, the federal funds have been obligated but not necessarily received by the college. Campuses are continuing to work on compiling a list of contents lost.

Mr. Brown stated that a follow-up on selected audits issued during the past eighteen (18) months may be conducted. He indicated that this may be able to be done from the office with follow-up phone calls. He mentioned that discussions were held on the number of campuses that were not following policy. He stated that training sessions/policy presentations for faculty and administrative staff will be conducted to review policies and procedures on each campus.

Chair Kimble asked Mr. Brown to re-emphasize to all campuses the importance of attending these training sessions.

Mr. Brown reviewed the secondary list of items that may be addressed if time permits. Discussion among Committee members followed.

Supervisor Johnson proposed a meeting with each of the directors in the new leadership regions of the Louisiana Technical College to share challenges that have been identified and that need to be addressed.

Mr. Brown indicated that CEO training meetings are being scheduled and he has notified Dr. Royal of his interest in meeting with the directors.

Supervisor Mellington suggested sharing the audit plan with the directors to make them aware of the areas that will be under review.

**On motion of Supervisor Mellington, seconded by Supervisor Sellers Johnson, the Audit Committee approved the Internal Audit Plan for Fiscal Year Ending June 30, 2007. The motion carried.**

3. Current Work Update (#2 on agenda)

Mr. Brown provided an update on work currently being conducted by the Internal Auditor's Office. He stated the following:

- Monthly/Bi-monthly newsletter is being e-mailed to all the chancellors, CEOs and campus deans noting the types of findings that occurred during the past month.

- Small emerging business project, originally requested by Supervisor Gibson Chigbu, is in final review. No significant findings have been determined.
- Special work was conducted at the Louisiana Technical College-Tallulah Campus. Did not result in an audit report.
- IT Work – Negative Leave Balances. Michael Redmond is working on this project with Bossier Parish Community College and Baton Rouge Community College. Follow-up on the PeopleSoft project will follow.
- Student Data – Field work is 90% complete on this project. Anticipated date of completion is Thursday, 4/13/06.
- PELL – Filed work is 90% complete on this project. Findings regarding late refunds are being worked on.
- LCTCS Foundations – Working with Jan Jackson to finalize a list of existing LCTCS Foundations. Board policy dictates that all foundations must be approved by the Board. Once a list has been finalized, all the foundations will be brought before the Board for consideration.
- LTC-River Parishes Campus. An audit is being conducted at the campus on tuition. The audit is ongoing and further investigation will be conducted at the campus by the Sheriff's Office.
- Perkins Funds. Monitoring of Perkins funds is being conducted at the LCTCS Central Office.

4. FEMA Status – Covered earlier in the meeting.

5. Other Matters

Supervisor Johnson asked if there would be special audit work needed due to the closure of the Central Office of the Louisiana Technical College.

Mr. Brown stated that it is possible. He indicated that the Legislative Auditors are concerned about closing the books, but it looked like everything would hold together through June 30<sup>th</sup> and would be folded into the LCTCS financial status. He stated that Howard Karlton, Director of Fiscal Affairs, is closely monitoring this situation.

**There being no further business to come before the Audit Committee, on motion of Supervisor Smith, seconded by Supervisor Mellington, the meeting adjourned at 8:39 a.m.**