

Louisiana Community and Technical College System Audit Committee Meeting

February 14, 2007
8:00 a.m.

(Board Ante-Room)

AGENDA

1. Call to order by committee chair – John DeLaney
2. Update on current work – Allen Brown
 - a. LTC Region 4
 - i. As result of HR issues (see below) Jim Henderson has asked if we would look at some other areas in Region 4.
 - ii. We have completed the internal control survey of the district and are setting up meeting with each campus. No report.
 - b. Completed Perkins monitoring at Delgado
3. LTC - Title 3 Grant
 - a. Field work completed. Project currently in review
4. Recently issued reports by internal audit
 - a. BRCC – Perkins monitoring
 - i. Report issued 2/1/07 with findings
5. Other matters
 - a. HR issues in Region 4 are being worked on by a team put together by Lura Kamiya.
 - b. LTC requested to repay \$1,200,000 to the Pell program. This is for the 2001-2002 and 2002-2003 award years.
 - i. Issue was lack of proper documentation and the question of eligibility. The LTC was required to perform their own review. The \$1.2 million is the LTC's number. Over \$600,000 of this was attributed to the LTC Shreveport- Bossier Campus.
 - ii. Status report

- c. Imaging – System Office
 - i. Imaging software is installed; however, nothing has been imaged as of yet. Per Jan Jackson and Greg Speyrer some scanners have been ordered and plans are to meet with HR and Internal Audit regarding implementation. The risk is that paper (in some cases the only copy) documentation could be destroyed. This includes board minutes, HR records...etc.
- d. Civil Service “Drop-in Reviews”
 - i. These reviews were performed at Delgado Community College and the LTC Region 4. The schools were cited for rule violations, documentation violations and input errors. Civil Service did not include management’s response in the report.
 - ii. Email from Carmen Walters, Delgado’s Interim Director of Human Resources, indicates that she is working with a Civil Service consultant to address issues. The issues occurred prior to Ms. Walters became the Interim Director.
 - iii. LTC Region 4 HR issues are discussed above.
- e. During January 2007, Board of Regents auditors performed specific Student Credit Hour audits on colleges for the fall of 2006 classes as follows:
 - i. Bossier Parish Community College – no findings
 - ii. Baton Rouge Community College – 20% error rate (4 out of 20 tested)
 - iii. Delgado Community College – 10% error rate (2 out of 20 tested)
 - iv. L.E. Fletcher Technical Community College – no findings
 - v. Louisiana Delta Community College – no findings
 - vi. Elaine P. Nunez Community College – no findings
 - vii. River Parishes Community College – no findings
 - viii. South Louisiana Community College – third consecutive year with findings. 40% error rate (8 out of 20 tested)
 - ix. SOWELA Technical Community College – no findings

Management’s responses were not included in the reports and each college with findings has been requested to provide Regents with a corrective action plan by February 15, 2007.