



## LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

***Changing Lives,  
Creating Futures***

Monty Sullivan  
***System President***

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***Second Vice Chair***

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Ellis Bourque, III  
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Joseph Hollins  
Patrick T. Johnson  
Jennifer Lee  
Erika McConduit  
Michael J. Murphy  
Paul Price, Jr.  
Stanton W. Salathe  
Stephen C. Smith  
Stephen Toups  
Matthew Wood

**Student Members:**

David Payne  
Jamie Zeringue

Louisiana  
Community  
& Technical  
College System

265 South Foster Drive  
Baton Rouge, LA 70806

Phone: 225-922-2800  
Fax: 225-922-1185

[www.lctcs.edu](http://www.lctcs.edu)

**Louisiana Community & Technical College System  
Audit Committee Meeting  
Draft Minutes  
Wednesday, August 9, 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, August 8, 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, August 9, 2023, following the Audit Committee Meeting.**

LCTCS President, Dr. Monty Sullivan, welcomed all to the August 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 Mount called the August 9, 2023 Board of Supervisors Audit Committee Meeting to order at 9:00 a.m. Chair Mount led the meeting on behalf of Chair Salathe and noted that the committee is short one member for a quorum. Chair Mount assigned Supervisor Johnson, Supervisor Smith, Supervisor Toups and Supervisor Wood to be a part of the committee.**

**B. Pledge of Allegiance**

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

C. Roll Call

Katie Waldrop called roll with the following results:

**Members Present**

Willie Mount  
Tari Bradford  
Patrick Johnson  
Stephen Smith  
Stephen Toups  
Matthew Wood

**Absent**

Chair Stan Salathe  
Ellis Bourque

**Staff Present**

Monty Sullivan  
Joseph Marin  
Charles Wendt  
Jeff Fleming  
Gena Doucet  
Renita Williams  
Katie Waldrop  
Ericka Poole

D. Approval of Minutes from April 12, 2023 Meeting

**On motion by Supervisor Toups, seconded by Supervisor Bradford, the Committee voted to approve the April 12, 2023 meeting minutes. The motion carried.**

E. Internal Audit Year End Report for Fiscal Year 2023

Mr. Fleming's report provided information on internal audit assurance services, consulting services, and other activities. There were four out of six projects completed from its FY23 audit plan and 12 reports issued during the fiscal year 2023. Mr. Fleming noted that 10-15% of their time not related to projects is allocated to researching and responding to requests for accounting procedures, internal controls and allegations of fraud and ethical liaison activities.

The completed projects with reports issued included Remote Access Review, Agency Accounts, Clery Act, CAG 20, Covid-19 Grants and Related Financial Projection and Purchase/Travel Card Reviews. Two projects that have been deferred include Financial Aid Controls Review, which will be reported on in FY24 and Foundations which is currently on hold due to time and resource constraints.

Mr. Fleming presented the Internal Audit Plan for Fiscal Year 2024 for consideration by the committee. The focus will be on Cyber Security, Financial Aid Controls (Nunez), Staffing (extension of HEERF), Restricted Fees, ADA Compliance, purchase cards and travel cards.

F. Approval of Internal Audit Plan for Fiscal Year 2024

**On motion by Supervisor Smith and seconded by Supervisor Bradford, the committee voted to approve the proposed Annual Audit Plan for Fiscal Year 2023-2024 as presented by the Internal Audit Director to be effective upon approval through June 30, 2024. The motion carried.**

G. Legislative Auditor Reports

Mr. Marin began by mentioning the audit findings from external auditors, namely the most recent fiscal report from June 2023 for Baton Rouge Community College with three key findings related to procedural focus. Mr. Marin notes that the results derived from the auditors are non-statistical samples. The next focus is on controls over payroll and that HR will be following up with training for staff. There were HEERF reports where deadlines were missed and staff has committed to training. Mr. Marin notes his gratitude to the legislative auditor's office for their commitment to our two colleges seeking SACS accreditation. They have committed to giving the reports in an earlier time frame so that they will be ready to give to SACS. Dr. Sullivan mentions that it is notable that Northwest had their first full scope legislative audit.

H. Other Reports

There were no other reports to present at this time.

I. Questions and Other Business

Katie Waldrop noted that there were no requests for public comment.

There were no questions and no additional business presented to the committee.

J. Adjournment

**On motion by Supervisor Toups, seconded by Supervisor Bradford, the meeting adjourned at 9:45 a.m. The motion carried.**