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Creating Futures***

Monty Sullivan  
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*First Vice Chair*

Rhoman J. Hardy  
*Second Vice Chair*

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Michael J. Murphy  
Paul Price, Jr.  
Stanton W. Salathe  
Stephen C. Smith  
Stephen Toups

**Student Members:**

Matthew Durette  
Franchesca Jimenez

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)

*As approved on August 9, 2023*

## **LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM**

### **Louisiana Community & Technical College System Audit Committee Meeting Minutes Wednesday, April 12, 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, April 11, 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, April 12, 2023, following the Audit Committee Meeting.**

#### **AGENDA**

LCTCS President, Dr. Monty Sullivan welcomed all to the April 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**

**Supervisor Salathe called the April 12, 2023, LCTCS Board of Supervisors Audit Committee meeting to order at 9:02 a.m.**

#### **B. Pledge of Allegiance**

**Supervisor Rhoman Hardy led the group in the Pledge of Allegiance.**

#### **C. Roll Call**

Board Coordinator, Sara Landreneau Kleinpeter, called roll with the following results:

**Members Present**

Willie Mount  
Rhoman Hardy  
Stanton Salathe  
Tari Bradford

**Absent**

Ellis Bourque

**Staff Present**

Monty Sullivan      Joseph Marin  
Mike Redmond      Michael Guastella  
Charles Wendt      Jeff Fleming  
Kristine Strickland      Ronald Russo

D. Approval of Minutes of December 7, 2022 Meeting

**On motion by Supervisor R. Hardy, seconded by Supervisor Mount, the Committee voted to approve the December 7, 2022, meeting minutes. The motion carried.**

E. Internal Audit Reports and Projects in Progress

1. Issued (by Audit Committee Date)

i. PCard / Travel Card Review – NTCC

Mr. Redmond discussed the report issued for PCard / Travel Card Review for Northshore Technical Community College (NTCC) and noted there were no findings in the report.

2. In progress

i. Revenue / Enrollment Uncertainties

ii. Clery Act Compliance Review

iii. CAG 20 Implementation Assessment and Review

Mr. Redmond referenced the three reports that are in progress as outlined below. The work on these three projects has been completed and are just finalizing the reports.

Mr. Redmond noted that the revenue enrollment uncertainties project was more of a consulting project rather than an audit project. Audit did a deep dive into the data. Charles Wendt did a good job of diving into the analytics. This report will not be released as an actual report but as a memo to Joseph Marin. This report was a model intended to show how our colleges are preparing for the end of all federal funds as a result of COVID-19 and factoring in the Revenue Estimating Conference's future projections. Dr. Sullivan thanked the audit team for their work on this and noted how the enrollment management plans can be used alongside this model.

Supervisor Rhoman Hardy noted that a deep dive should be done on the Board of Regents study on the demographic cliff and how that will affect universities.

Mr. Redmond noted that the Clery Act Compliance Review work has been completed. Audit looked at the compliance requirements to make sure colleges were in compliance. Our colleges are in overall compliance. Colleges have received recommendations.

Mr. Redmond went over details on the CAG 20 implementation assessment and review which is a cyber security project. Our colleges adopted the CAG 20 (Consensus Audit Guidelines). The colleges selected ten of the twenty that they are working on which is what audit looked at and noted colleges are complying and working hard to implement.

Mr. Redmond asked that the Board authorize him to finalize these reports with his signature upon his departure.

On a point of personal privilege, the Chair will allow Mr. Redmond to publish the reports under his signature.

F. Legislative Auditor Reports

1. LCTCS – December 12, 2022

Mr. Marin noted that there were no findings for this report. Mr. Marin thanked his staff for their work.

2. DCC – December 15, 2022

Mr. Marin noted there was one finding for this report related to inaccurate AFR (annual financial report) reporting. There is an August 15<sup>th</sup> hard deadline for AFRs. An Act 360 project was inadvertently included in their report. Ronald Russo agreed with Mr. Marin's report.

3. SLCC – March 13, 2023

Mr. Marin noted there was one finding for this report related to the timeliness of former employees access being removed from Banner. They are working on eliminating the manual part at the beginning of the automated process. They have centralized this at the Human Resources office now.

4. NWLTC – March 29, 2023

Mr. Marin noted that there were no findings for this report. This paves the way for them to continue their process for SACSCOC accreditation.

Supervisor Rhoman Hardy asked if there were any issues with these findings happening at multiple colleges. Mr. Marin noted that most are individualized except the timeliness of former employees accessing being removed from Banner which has been remedied and shouldn't have findings on this going forward.

Supervisor Bradford arrived at 9:20 a.m. and the minutes were approved at that time.

G. Other Reports

1. U.S. Department of Education – Federal Student Aid Review

Dr. Sullivan noted that the colleges and Department of Education have performance agreements. One area the Department of Education audits is financial aid. The Department of Education showed up at one of our colleges and did an audit and has issued an initial draft report at this time with three findings which are not insignificant. The timing of this audit came in the midst of a pandemic and a hurricane.

Chancellor Strickland noted that they continue to work with the Department of Education on what they are seeing at the college. They are each discussing their concerns about the findings. They are asking for clarification on the exemptions during COVID-19 and interpretations of those exemptions. The year that was pulled for audit was AY 20-21. Return to Title IV is one of the issues which was when the college was closed for three days due to Hurricane Laura and had four other subsequent closure dates because of other storms. Another issue is around pre-programs. The college uses these for a lot of their allied health programs. The other issue is with satisfactory academic progress. The difficulty is with documentation on why students weren't at satisfactory academic progress because they are not wanting to accept COVID-19 as an issue for students not have satisfactory academic progress. Chancellor Strickland noted that the steps

forward are to continue to have conversations with the Department of Education. The college will provide a response on the disagreement of the finding and have sixty days to do this. The college intends to put in place exception policies ahead of any storms that will affect Louisiana. Dr. Sullivan noted that we are working with the Federal government and our advocacy team on these findings.

#### H. Questions and Other Business

##### 1. Board Financial Disclosures – Due May 15, 2023

Mr. Redmond reminded the Board members that their Tier 2.1 financial disclosures are due May 15, 2023, and Dr. Sullivan's Tier 1 financial disclosure is due also. Jeff Fleming will be sending out other reminders. Mr. Redmond noted to provide the audit department with a copy of the completed, filed disclosure.

##### 2. Department Update

Mr. Redmond noted that this will be his last audit committee and today will be his last day in the office. He appreciated the support the Board has given him and the audit department and asked that they continue to support the audit department.

Mr. Marin thanked Mr. Redmond for his work over the years and noted the close relationship that the department has with him and the CFO team. Mr. Redmond has always seen his role as helping and that has been greatly appreciated.

The Board and Dr. Sullivan thanked Mr. Redmond for his service to the Board and congratulations on his retirement.

#### I. Adjournment

**On motion by Supervisor Mount, seconded by Supervisor R. Hardy, the meeting adjourned at 9:41 a.m.**