



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

Louisiana Community & Technical College System  
Audit Committee Meeting  
Wednesday, April 10, 2019  
9:00 a.m.

The Louisiana Building  
Baton Rouge Community College  
201 Community College Drive, Baton Rouge, Louisiana 70806

\*\* 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.

*Changing Lives,  
Creating Futures*

Monty Sullivan  
*System President*

Officers:

Stephen Toups  
*Chair*

Paul Price, Jr.  
*First Vice Chair*

Willie L. Mount  
*Second Vice Chair*

Members:

- Tari T. Bradford
- Helen Bridges Carter
- Timothy W. Hardy
- Alterman L. "Chip" Jackson
- Erika McConduit
- Michael J. Murphy
- Joe Potts
- Stanton W. Salathe
- Stephen C. Smith
- Mark D. Spears, Jr.
- Craig Spohn
- Vincent St. Blanc, III

Student Members:

- Jeremy Gray
- Raissa Oliveira Yantis

Louisiana  
Community  
& Technical  
College System

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## MINUTES

### A. Call to Order by Committee Chair

**Chair Potts called the April 10, 2019, LCTCS Board of Supervisors Audit Committee meeting to order at 9:00 a.m.**

Chair Potts appointed Supervisors Stanton Salathe and Vinney St. Blanc to the Committee for the purposes of the day's meeting.

### B. Pledge of Allegiance

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

### C. Roll Call

Sara Kleinpeter called roll with the following results:

**Members Present**

**Absent**

**Staff Present**

- Audit Cmt:
- Joe Potts
- Willie Mount
- Tari Bradford
- Helen Carter (arrived after votes taken)
- Chip Jackson (arrived late, but prior to votes)
- Craig Spohn

- Joe Marin
- Gena Doucet
- René Cintron
- Sara L. Kleinpeter
- Mike Redmond
- Jeff Fleming

Other Members:

- Stanton Salathe
- Vincent St. Blanc, III

### D. Approval of Minutes of December 12, 2018 Meeting

**On motion by Supervisor Mount, seconded by Supervisor Salathe, the Audit Committee of the LCTCS Board of Supervisors voted to approve the December 12, 2018, meeting minutes. The motion carried.**

#### E. Revision of Annual Audit Plan

Mr. Michael Redmond noted that the revisions are presented as part of the ongoing review of the Audit Plan. This review is done, and the plan revised to better represent the work that is being done and what is to be expected for the remainder of the year. The revised plan adds a new project called OER Savings.

**On motion by Supervisor Mount, seconded by Supervisor Bradford, the Audit Committee of the LCTCS Board of Supervisors voted to approve the revision of the department's Annual Audit Plan as presented by the Internal Audit Director to be effective upon approval through June 30, 2019. The motion carried.**

#### F. Revision of the Internal Audit Policies and Procedures Manual

Mr. Redmond noted that the changes presented are due to changes in best practice as well as incorporating technology programs into the audit procedures.

**On motion by Supervisor St. Blanc, seconded by Supervisor Mount, the Audit Committee of the LCTCS Board of Supervisors voted to approve the updates to the following sections of the Internal Audit Policies and Procedures Manual:**

- **C-2 Internal Audit Organizational Chart**
- **D-1 Internal Audit Charter**
- **E-1 Annual Internal Audit Risk Assessment**
- **F-13 Certification Exam Leave**
- **F-14 Professional Organizations and Continuing Professional Education**
- **G-2 Internal Assessments**
- **Appendix B Strategic Goals**

**The motion carried.**

#### G. Internal Audit Reports

##### 1. Elected Officials

Mr. Jeff Fleming reminded the board that the elected official report was previously done annually and years ago, the Board asked for the audit and report to be done every few years. Mr. Fleming noted that the report and investigation is being done at this time. Colleges were contacted and asked to submit names of faculty or staff who are employed by the college and serve as elected officials in the community. The audit reviews time and calendars. Once completed, the report will be shared with the Board.

Supervisor St. Blanc requested that a list of elected officials who are employed by the System be shared with the Board on a regular basis.

Supervisor Mount suggested that the System receive the annual reports submitted to the Board of Ethics for any elected officials in the system. Mr. Fleming noted that the office does receive the outside employment forms from each elected official in the system.

## 2. Contracts Review

Mr. Fleming noted that this review is a result of the contract with Flying Tigers. This review is ongoing, and a final report will be submitted to the Board.

### H. Internal Audit Projects in Progress

#### 1. Faculty Utilization Project

Mr. Redmond explained that the team is reviewing the utilization of time for faculty for various roles that they take on. The project is ongoing, and a report will be issued once complete.

#### 2. Contracts Review

#### 3. Follow-Up Projects

Mr. Fleming informed the committee that the Audit team is participating in a compliance audit of the system. The project will highlight any potential deficiencies in compliance and allow the System and colleges to update their compliance procedures.

### I. College Fiscal Health Report

Mr. Marin noted that there has been little change relative to the fiscal health of the colleges. LCTCS continues to watch the finances of CLTCC and LDCC. Both colleges present challenges related to the variety of campuses and the rural environment in which they serve.

### J. Questions and Other Business

There was no additional business to come before the committee.

### K. Adjournment

**On motion by Supervisor Jackson, seconded by Supervisor Bradford, the Audit Committee of the LCTCS Board of Supervisors adjourned at 9:53 a.m. The motion carried.**