



LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

Louisiana Community & Technical College System
Audit Committee Meeting
Wednesday, August 14, 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.

MINUTES

A. Call to Order by Committee Chair

Chair Potts called the August 14, 2019, LCTCS Board of Supervisors Audit Committee meeting to order at 9:00 a.m.

B. Pledge of Allegiance

Supervisor Spohn led the group in the Pledge of Allegiance.

C. Roll Call

Sara Kleinpeter called roll with the following results:

Members Present

Audit Cmt:
Joe Potts
Tari Bradford
Chip Jackson
Craig Spohn
Stevie Toups

Absent

Willie Mount
Helen Carter

Staff Present

Monty Sullivan Sara L. Kleinpeter
Joe Marin Leo Hamilton
Mike Redmond Jeff Fleming
Shannon Sedberry Joel Watkins

Chancellor Dale Doty
Chancellor Jimmy Sawtelle

Other Members:

Stevie Smith
Shanco Williams
Samantha Rushlow
Vincent St. Blanc, III

D. Approval of Minutes of April 10, 2019 Meeting

On motion by Supervisor Spohn, seconded by Supervisor Bradford, the Audit Committee of the LCTCS Board of Supervisors voted to approve the April 10, 2019, meeting minutes. The motion carried.

**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:

Samantha Rushlow
Shanco "Shawn" Williams

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E. Internal Audit Reports

Mr. Jeff Fleming reported that in total, six reports were completed and closed out by the internal audit staff since the last audit meeting.

1. Elected Officials

Four reports related to elected officials working in the LCTCS were completed. Of those, there are no reportable issues. In total, there are thirteen employees across the state that are also elected officials.

2. Contracts Review

Two reports were issued regarding third party instruction agreements. River Parishes Community College has one reportable issue related to a monitoring clause in the contract, but not having written documentation related to on-site monitoring of the program. RPCC has since put in place a way to document the monitoring in the future.

3. LLA Repeat Findings

Mr. Fleming reviewed the investigation into colleges who have repeat findings from the Legislative Auditor. Colleges with consecutive findings include Central, SLCC, Delgado, Northwest, LA Delta, and Nunez. The audit team is in the information gathering stage, but he believes that the issues being reported are generalized by LLA and not entirely accurate as repetitive.

Chair Potts would like to find a way to eliminate repeat findings and feels it is important to offenders in for questioning when repeat findings occur.

F. Year End Report on FY 2018-2019 Audit Plan

Mr. Redmond reviewed the end of the year report on the 18-19 Audit Plan, revealing that of the nine approved projects, four were completed, three are currently in progress, and two were not started, and one will be deferred to another year and one carried over to next year. Additionally, there were two unanticipated projects completed: Louisiana Property Assistance Agency Inventory report and assisting in documenting the process and procedures of a job position.

A full written report was provided to the committee for further review.

G. Approval of 2019-2020 Audit Plan

Mr. Redmond provided the committee with a detailed report of the background in which the 2019-2020 Audit Plan was created.

On motion by Supervisor Jackson, seconded by Supervisor Bradford, the Audit Committee of the LCTCS Board of Supervisors voted to approve the proposed Annual Audit Plan for fiscal year 2019-2020 as presented by the Internal Audit Director to be effective upon approval through June 30, 2020. The motion carried.

H. Legislative Auditor Reports

1. Central Louisiana Technical Community College

Mr. Redmond noted that findings review was included in the report that was issued.

2. Pending College Reports

Mr. Redmond informed the committee that he anticipates reports to be issued in the future including River Parishes Community College and Fletcher Technical Community College.

RPCC Chancellor, Dr. Dale Doty noted that RPCC anticipates four findings in a report that will be issued. None are repeat findings. One finding will be a report on controlling student debt, an issued that the college is aware of and put a plan into place prior to the audit finding.

I. Questions and Other Business

Dr. Sullivan thanked Chair Potts for his fine eye and attention to the details.

Mr. Joe Marin reported that recent conversations with the Louisiana Legislative Auditor may result in future policy amendments.

Mr. Redmond thanked the committee for their support of the internal audit department.

CLTCC Chancellor Jimmy Sawtelle thanked the committee and Dr. Sullivan for their support.

J. Adjournment

On motion by Supervisor Spohn, seconded by Supervisor Jackson, the Audit Committee of the LCTCS Board of Supervisors adjourned at 9:42 a.m. The motion carried.