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Joe Potts
Stanton W. Salathe
Stephen C. Smith
Mark D. Spears, Jr.
Craig Spohn
Stephen Toups

Student Members:

Tara Mitchell
Joshua Turner

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Minutes of 12.9.20 Audit Mtg as Approved on June 9, 2021

LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

Louisiana Community & Technical College System Audit Committee Meeting MINUTES

Wednesday, December 9, 2020
9:00 a.m.

LCTCS Board 2nd Floor Conference Room
265 S. Foster Dr, Baton Rouge, Louisiana 70806

Meeting will be broadcast in audio for public interest.

For Live Audio 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 two ways:

- (1) Prior to the meeting until 5:00 p.m. on Tuesday, December 8, 2020: via email to 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 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.**

LCTCS President, Dr. Monty Sullivan welcomed all to the December meeting of the LCTCS Board of Supervisors and asked Board Coordinator, Sara Landreneau Kleinpeter to review a few items with Board members.

Ms. Kleinpeter reviewed the following items with Board members:

- The meeting is being live streamed online, please be mindful of that.
- Those joining by remote access are each asked to keep yourselves on mute during the meeting. Please use the "raise hand" feature if you have a comment or question. When recognized to speak, unmute yourself, give it a few seconds before you make your comments and then return to mute to avoid background noise during the remainder of the meeting.
- If you have trouble with your technology at any point, you should text or call Sara Kleinpeter, Board Coordinator.
- You may view board items via the links posted on the LCTCS Website.

- We will conduct a roll call at the start of the meeting, and each motion will require a roll call vote for approval.
- Members, please state your name when making a motion. Motions must be made via sound, not gesture.
- Public comments can be made during today's meeting via open conference call at (877) 810-9415; Access Code 6499147#. That information is in the notice of meeting posted on the LCTCS website – lctcs.edu
- Any public comments received 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.
- This meeting will need to adjourn by 9:50 a.m. in order to accommodate the timely start of the 10 a.m. Board meeting.

A. Call to Order

Chair Spohn called the December 9, 2020, LCTCS Board of Supervisors Audit Committee meeting to order at 9:01 a.m.

B. Pledge of Allegiance

Supervisor Bradford led the group in the Pledge of Allegiance.

C. Roll Call

For the purposes of today's meeting, Chairman Spohn appointed Supervisor Tara Mitchell to the committee.

Sara Kleinpeter called roll with the following results:

Members Present (via Zoom)

Craig Spohn
Willie Mount
Tari Bradford
Helen Carter
Rhoman Hardy
Stanton Salathe
Paul Price
Tara Mitchell

Absent

Staff Present

Monty Sullivan
Joseph Marin
Sara L. Kleinpeter
Katie Waldrop
Michael Redmond
Christopher Broadwater
Joey Borne
William Wainwright

B. Approval of Minutes from August 12, 2020

On motion by Supervisor Mount, seconded by Supervisor Salathe, the Audit Committee of the LCTCS Board of Supervisors voted to approve the August 12, 2020, meeting minutes.

C. Internal Audit Reports

Mr. Redmond reviewed the various reports that were issued or are in progress. Two reports have been issued from the Internal Auditors and two were issued by the Legislative Auditors. Both Internal Audit reports and one of the Legislative Auditor reports dealt with the fixed asset certification that is sent to the Louisiana Property Assistance Association (LPAA). In many cases, assets were untagged or in physical locations that were different than where listed in the database. Findings were also related to untimely entry into the database.

D. Legislative Auditor Reports

Mr. Marin reviewed the current Audit Reports from the Louisiana Legislative Auditor. Four findings were issued: the timeliness of entering equipment to the LPAA database, employee access to Banner for terminated employees, reconciliation of fee tables in Banner for students, employee entering data in Banner without independent review. Mr. Marin clarified that the audit reports noted that all of the equipment was accounted for with no reference made to the data entries being inappropriate.

LDCC Interim Chancellor Chris Broadwater addressed the Board and noted that he spent most of his initial time as interim chancellor to correct the errors in the past findings. He and his team put into place several corrective actions, including hiring a new CFO and updating all finance policies.

NTCC Chancellor William Wainwright noted that the finding for untimely recording of properties is directly related to the construction and opening of two campuses within miles of each other. Internal controls at NTCC led to the decision to keep property received packed in order to maintain warranty and keep it secured while waiting for installation.

E. Questions and Other Business

Dr. Sullivan shared with the Board that the federal stimulus dollars in the form of the Federal CARES act may present future challenges in auditing since the dollars are being used across two fiscal years.

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

F. Adjournment

On motion by Supervisor Mount, seconded by Supervisor Mitchell, the meeting adjourned at 9:35 a.m.