



# LOUISIANA COMMUNITY & TECHNICAL COLLEGE SYSTEM

## Louisiana Community & Technical College System Audit Committee Meeting Minutes Wednesday, December 7, 2022 9:00 a.m.

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

*Changing Lives,  
Creating Futures*

Monty Sullivan  
*System President*

Officers:  
Willie L. Mount  
*Chair*

Alterman L. "Chip" Jackson  
*First Vice Chair*

Rhoman J. Hardy  
*Second Vice Chair*

Members:  
Ellis Bourque, III  
Tari T. Bradford  
Cynthia Butler-McIntyre  
Timothy W. Hardy  
Jennifer Lee  
Erika McConduit  
Michael J. Murphy  
Paul Price, Jr.  
Stanton W. Salathe  
Stephen C. Smith  
Craig Spohn  
Stephen Touns

Student Members:  
Matthew Durette  
Franchesca Jimenez

Louisiana  
Community  
& Technical  
College System

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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, December 6, 2022: 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, December 7, 2022, following the Audit Committee Meeting.**

LCTCS President, Dr. Monty Sullivan welcomed all to the December 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

**Audit Committee Chair Spohn called the December 7, 2022, LCTCS Board of Supervisors Audit Committee meeting to order at 9:00 a.m.**

### B. Pledge of Allegiance

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

### C. Roll Call

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

#### Members Present

Craig Spohn  
Willie Mount  
Stephen Touns  
Rhoman Hardy  
Stanton Salathe

Ellis Bourque

#### Absent

Tari Bradford

#### Staff Present

Monty Sullivan  
Gena Doucet  
Charles Wendt

Jimmy Sawtelle  
Randy Esters  
Kim Showers

Joseph Marin  
Mike Redmond  
Jeff Fleming

Quintin Taylor  
Naomi Mitchell  
Amanda Cain

D. Approval of Minutes of August 10, 2022 Meeting

**On motion by Supervisor Mount, seconded by Supervisor R. Hardy, the Committee voted to approve the August 10, 2022, meeting minutes. The motion carried.**

E. Project Update

1. Projects Completed
2. Projects In-Progress

Mr. Redmond discussed in detail the items completed since the last Audit Committee meeting. There were four projects completed and the fifth is out for response but not complete yet:

1. The Northshore Technical Community College (NTCC) - Issued 09/29/2022 – A review of policies and procedure related to equipment purchased and given to staff and students for remote work and learning during the Covid campus closures. IA Staff recommended that the college strengthen their controls for tracking student equipment distributed for remote access.
2. Agency Accounts (Amounts Held for Others) – Issued 09/31/2022 - Across the system, many accounts have been established for student groups, scholarships and even as a holding place for amounts received prior to classification. There is no standard system procedure for creating or closing these accounts, and no procedures for dealing with amounts held for dormant groups. Further there were several questions regarding the proper reporting of these funds on the colleges' financial statements. Colleges were asked to update policies and procedures for all such accounts. They were encouraged to strengthen the controls around student accounts and reporting regularly on student accounts. Additionally, the system office will strengthen its policies and procedures in this subject too.
3. Purchase Card review at Delgado Community College (DCC) – Issued 10/24/2022 – No findings
4. Purchase Card review at Fletcher Technical Community College (FTCC) – Issued 10/24/2022 – No findings
5. Purchase Card review at Baton Rouge Community College (BRCC) - Awaiting management's response – No improper purchases, but findings and recommendations related to transaction documentation.

Mr. Jeff Fleming discussed the three in progress that are ongoing.

1. The first is a review of compliance with the Clery Act, a federal law to report crime on and around the colleges.
2. The second is related to compliance around the spending of HEERF funds in the wake of declining enrollment. The analysis will provide an picture of where colleges will stand without these funds continuing to be part of the funding source.
3. The third is a review of cybersecurity, looking at the colleges' progress in implementing the CAG 20 (Consensus Audit Guidelines) processes and controls as defined by the Center for Internet Security.

F. Internal Audit Policies Manual

**On motion by Supervisor Mount, seconded by Supervisor Salathe, the Committee voted to approve the Internal Audit Polices Manual – December 2022 Revision as presented by the Internal Audit Director to be effective upon approval. The motion carried.**

G. Internal Audit Quality Assurance Review (QAR)

Mr. Redmond reviewed the background for an external Quality Assurance Review (QAR), usually conducted every five years. It provides an assessment of the Internal Audit Department's compliance with the standards of the Institute of Internal Auditors.

Laura Soileau and Natalie Ritter from Postlethwaite and Netterville reviewed in detail the QAR process and results. They noted that the perception and performance of the department was scrutinized during the QAR, focusing on attribute standards (policies, procedures, governance) and performance standards (risk assessments, planning, execution). LCTCS IA *generally conforms* to the standards, the highest rating that a department can receive.

Dr. Sullivan announced to the Committee that Mr. Redmond plans to retire in early 2023 and thanked him for his service to the Board.

H. Legislative Auditor Reports

LCTCS CFO Joe Marin noted that the AFR compilation is underway and System staff are very engaged with the colleges in this process. Four reports issued by LLA since the last Audit Committee meeting:

1. Northshore – Issued 09/07/2022 - no findings
2. Central La TCC – Issued 10/31/2022 – weakness in reporting certain areas of the financial statements, including amount due to/due from the federal government
3. LDCC – Issued 11/30/2022 – inaccurate AFR submitted to the System
4. RPCC – Issued 09/07/2022 – inadequate controls over student account balances and bank reconciliations

I. Questions and Other Business

Chancellor Sawtelle thanked the Board and Joe Marin for their help in escalating the full audit in advance of the SACSCOC visit to CLTCC. Mr. Marin thanked the Louisiana Legislative Auditor for escalating the audit.

J. Adjournment

**On motion by Supervisor Mount, seconded by Supervisor Salathe, the meeting adjourned at 9:50 a.m.**