

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
June 30, 2022**

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## **Independent Accountant’s Report on Applying Agreed-Upon Procedures**

Vernon Parish School Board  
Leesville, Louisiana

We have performed the procedures described in the following pages on the cash and cash equivalents, receipts, and expenditures of selected schools for the fiscal year ended June 30, 2022. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the Vernon Parish School Board, Leesville, Louisiana has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining whether the selected schools are in compliance with the policies and procedures of the School Board regarding student activity funds. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by Vernon Parish School Board to perform this agreed-upon procedures engagement and the engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Vernon Parish School Board and meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed upon procedures engagement. This report is intended solely for the information and use of the Board and management of Vernon Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2022

**ANACOCO HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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**Anacoco High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Anacoco High School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** One exception where the check did not have an invoice attached.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** Four total exceptions: One where the purchase order was issued after the date of the invoice, two where the purchase exceeded the purchase order amount and one where the receipt for charge is missing which is noted as an exception under c. also.

- f. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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**Anacoco High School**

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No additional exceptions noted that are not discussed above.

3. Review unpaid invoices for long overdue invoices.

**Comment:** No unpaid invoices on hand.

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

## **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**ANACOCO ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Anacoco Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletics at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletics at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletics at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletics at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**Anacoco Elementary School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

**Comment:** Two exceptions noted where invoice payment was not considered timely.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
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**Anacoco Elementary School**

3. Review unpaid invoices for long overdue invoices.

**Comment:** No unpaid invoices on hand.

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

## **Credit Cards**

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**EAST LEESVILLE ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
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**East Leesville Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** One exception noted where individual receipts were not issued for a deposit.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletics at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletics at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletics at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletics at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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June 30, 2022**

**East Leesville Elementary School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** One exception noted where documentation was not canceled.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



**Vernon Parish School Board  
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**Student Activity Funds  
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**East Leesville Elementary School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand.

## **Fundraisers**

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No fundraisers at this location.

- b. Established controls were properly followed.

**Comment:** No fundraisers at this location.

## **Credit Cards**

3. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure..

**HORNBECK HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Hornbeck High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand on the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** One exception noted where deposit was not timely.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** One exception noted where deposit was not timely.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Hornbeck High School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** One exception where documentation is not canceled.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** Two exceptions where the purchase order issuance date is after the purchase date.

- f. Invoice date is current when compared to date of check.

**Comment:** Two exceptions where the payment date is over thirty days from invoice date.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No additional exceptions noted that were not discussed above.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Hornbeck High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand at this location.

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

## **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** Two exceptions where concession fuel was given instead of mileage reimbursement.

**LEESVILLE HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Leesville High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** Two exceptions where ticket reconciliation does not match the deposit.

- b. Determine deposit was made on a timely basis.

**Comment:** Two exceptions where deposit is not timely.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** Two exceptions: One where a ticket reconciliation was not prepared. One where a ticket reconciliation was not properly prepared.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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**Leesville High School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** One exception where the documentation was not canceled.

- b. Check is signed by authorized personnel.

**Comment:** One exception where check was signed by one authorized employee.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** One exception where a partial payment was made on an invoice.

- e. Charge is supported by proper documentation.

**Comment:** Two exceptions where there is no purchase order issuance.

- f. Invoice date is current when compared to date of check.

**Comment:** One exception where the invoice was not paid timely.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No additional exceptions other than the ones discussed above.



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Leesville High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand at this location.

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

## **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** One exception where sales tax was paid.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** Two exceptions: One where the prior balance was not paid. One where fuel was given instead of mileage reimbursement.

**LEESVILLE JUNIOR HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Leesville Junior High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Leesville Junior High School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure

- f. Invoice date is current when compared to date of check.

**Comment:** Two exceptions noted where invoice date is more than 30 days prior to check date.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure

- h. Charge appears to be necessary and reasonable.

**Comment:** One exception where a finance charge is paid.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** Two exceptions: One where a charge is not posted to the correct accounting classification. One where a finance charge is paid.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Leesville Junior High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand at this location.

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No fundraisers at this location.

- b. Established controls were properly followed.

**Comment:** No fundraisers at this location.

## **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**PICKERING ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** Three exceptions where deposit is not timely.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering Elementary School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** One exception where documentation is not canceled.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One exception noted where the check was written before the invoice date.

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand at this location.



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering Elementary School**

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
  - a. Procedures were in compliance with School Board's approved policy.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Established controls were properly followed.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

## **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
  - a. Evidence that goods or services were received.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Charge is supported by proper documentation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Accounting distribution /classification is correctly posted.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Charge appears to be necessary and reasonable.  
**Comment:** One exception where sales tax was paid.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**PARKWAY ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Parkway Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletics at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletics at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletics at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletics at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Parkway Elementary School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** One exception where purchase date is earlier than purchase order issuance date.

- f. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One exception where purchase date is earlier than purchase order issuance date.

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**Parkway Elementary School**

## **Fundraisers**

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
  - a. Procedures were in compliance with School Board's approved policy.  
**Comment:** One exception noted where procedures were not in compliance with the School Board's approved policy.
  - b. Established controls were properly followed.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

## **Credit Cards**

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
  - a. Evidence that goods or services were received.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Charge is supported by proper documentation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Accounting distribution /classification is correctly posted.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Charge appears to be necessary and reasonable.  
**Comment:** One exception where sales tax was paid.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**WEST LEESVILLE ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**West Leesville Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletics at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletics at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletics at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletics at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**West Leesville Elementary School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2022**

**West Leesville Elementary School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand.

## **Fundraisers**

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

**Comment:** No fundraisers at this location.

- b. Established controls were properly followed.

**Comment:** No fundraisers at this location.

## **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

President  
Jackie Self

Superintendent  
James Williams

Vice-President  
John Blankenbaker

## Vernon Parish School Board

201 Belview Road  
LEESVILLE, LOUISIANA 71446  
(337) 239-3401  
Fax (337) 238-5777

### BOARD MEMBERS:

District One  
Doug Brandon  
Robert Pynes, Jr.  
Jim Seaman  
Jackie Self  
Steve Woods

District Two  
Angie Davis

District Three  
David Detz

District Four  
Randy Martin

District Five  
Shad Stewart

District Six  
Vernon L. Travis, Jr.

District Seven  
John Blankenbaker

District Eight  
Lisa Thompson

All Student Activity fund discrepancies were discussed with appropriate school personnel to go over the proper way and procedures for handling school activity fund guidelines to ensure accurate and correct reporting.

"An Equal Opportunity Employer"