

RECEIVED
LEGISLATIVE AUDITOR

04 NOV -1 AM 11:33

TENSAS PARISH SCHOOL BOARD
TENSAS PARISH, LOUISIANA

MINIMUM FOUNDATION PROGRAM
SPECIFIED PROCEDURES REPORT

OCTOBER 1, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-10-04

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 2896

TELEPHONE 322-8106

FAX 387-5015

MONROE, LOUISIANA 71207-2896

Harvey Marcus, CPA
John Robinson, CPA
Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S SPECIFIED PROCEDURES REPORT

To the Members
Tensas Parish School Board
St. Joseph, Louisiana

We have applied the procedures described below to the Minimum Foundation Program student membership data of the Tensas Parish School Board at October 1, 2004. Our procedures and findings are summarized below:

- 1) We verified student enrollment on October 12, 2004 at the four schools in Tensas Parish.
- 2) We obtained the principal's list of students enrolled. The students were listed by their homeroom.
- 3) We called roll in every home room of the schools selected (100% verification).
- 4) While completing each roll call, the homeroom lists were matched and reconciled with the Student Information System reports of Student Membership. The reconciliations were completed by using the principal's attendance reports for additions, drops, and transfers from the beginning of school through the day of the student count.
- 5) Students absent were agreed to the homeroom teacher's roll book.
- 6) Drops and adds after October 1, 2004 were verified through requests for student records and teacher roll books.
- 7) The Student Information Systems Report was reviewed to determine whether the reporting documents submitted by the school system are in accordance with the rules and regulations of the State Department of Education.
- 8) The results of our procedures is as follows:
 - A) Counted 100% of the schools in the system.
 - B) Verified 100% of the students in the selected schools.
 - C) Verified 100% of the total students enrolled in the Tensas Parish School Board System.

With respect to items tested regarding the student counts and other information by the Tensas Parish School Board, the results of those procedures disclosed no material instances of noncompliance with the requirements described in the first paragraph of this report.

Page 2

Because the procedures noted above do not constitute an audit made in accordance with auditing standards generally accepted in the United States of America, we do not express an opinion on any of the items referred above. This report relates solely to the items specified above and does not extend to any of the financial statements of the Tensas Parish School Board taken as a whole.

This report is intended solely for the information and use of management of the Tensas Parish School Board and the Louisiana Department of Education and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
October 22, 2004