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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 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 1-26-05

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2004**

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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2004**

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**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
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**Bonnie T. Robinette, CPA**

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**INDEPENDENT ACCOUNTANTS' REPORT**


TO THE BOARD OF DIRECTORS  
RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 2004. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures I performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and my findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

I was not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by anyone other than these specified parties.

  
Bonnie T. Robinette, CPA

Monroe, Louisiana  
September 18, 2004

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RAYVILLE HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

SCHEDULE 1

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for the one bank account.

Richland State Bank                      \$50,322.89

- d. I determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
- e. I examined all interfund transfers, if any.  
There were no interfund transfers.
- f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2004.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. The following outstanding checks were over 90 days old at year-end:

27302	Deon Brent	55.00
27365	Robert Gartman	37.00
27913	Refund to teacher	26.30
27951	Willie Chatman	45.00

RAYVILLE HIGH SCHOOL  
DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.



**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHEDULE 1**

**RAYVILLE HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**C. EXPENDITURES (Continued)**

9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RAYVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

**REVENUES**

The following exceptions were noted in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. There was no evidence to indicate athletic concessions were counted under dual control.

*I recommend the school implement controls over receipts as follows:*

2004-1      Dual control should be in place for all concession sales. Evidence should be retained of two individuals counting and receipting the money.

**CORRECTIVE ACTION PLAN:** We will have two signatures on our concession money count.

**Contact Person:** Georgia Ineichen

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHEDULE 2**

**RAYVILLE HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**EXPENDITURES**

*Exceptions by attribute are recapped as follows:*

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

---

HOLLY RIDGE ELEMENTARY

HOLLY RIDGE ELEMENTARY  
DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$33,706.60
---------------	-------------

- d. I determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
- e. I examined all interfund transfers, if any.  
There were no interfund transfers.
- f. I supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at year-end.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

Cash was invested in a public NOW account.

4. There were no outstanding checks over 90 days old.

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:

- a. I traced to the bank validated deposit slip.
- b. I determined if the deposits were made on a timely basis.

HOLLY RIDGE ELEMENTARY

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**B. REVENUES (Continued)**

- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of HOLLY RIDGE ELEMENTARY.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

1. None.
2. None.
3. None.
4. One receipt tested was for concessions. There is no evidence of dual control over the concession receipts.

My recommendations are as follows:

**2004-1** Audit evidence should be retained to provide evidence of dual control over concessions receipts. The evidence could be in the form of a log, or a cash receipt ticket signed by the two individuals collecting the money.

**Corrective Action Plan:** Concessions at Holly Ridge are full-service now. If we should ever go back to the previous way of doing concessions, a log will be kept with two individual signatures on receipts.

**Contact person:** Betty Corbett

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.



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RAYVILLE JUNIOR HIGH SCHOOL

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$8,907.77
---------------	------------

- d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. I examined all interfund transfers, if any.

There were no interfund transfers.

2. There were no certificates of deposit at June 30, 2004.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327
4. The following outstanding checks were over 90 days old at year-end:

8546	Donzell West	40.00
8552	Shep Vaughn	50.00
8559	Strauss Theatre	33.00
8919	Refund to teacher	23.85
9158	Refund to parent	9.00
9178	Refund to parent	3.00
9258	Refund to parent	3.00
9261	Refund to parent	3.00
9262	Refund to parent	3.00
9264	Refund to parent	3.00
9265	Refund to parent	3.00
9266	Refund to parent	3.00
9268	Refund to parent	3.00
9269	Refund to parent	3.00
9353	Refund to teacher	12.00
9632	Refund to parent	10.00
9683	Jimmie Bond	15.33
9689	Refund to parent	13.00
1134	Swayze Elem. School	50.00

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 5**

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**B. REVENUES**

I selected 15 receipts on a random basis from January 15, 2004 to June 30, 2004 and performed the following procedures:

- a. I traced to the bank validated deposit slip.
- b. I determined if the deposits were made on a timely basis.
- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis from the period January 15, 2004 to June 30, 2004. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 5**

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**C. EXPENDITURES (Continued)**

8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

SCHEDULE 6

RAYVILLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of RAYVILLE JUNIOR HIGH SCHOOL.

**CASH AND CASH EQUIVALENTS**

**2004-1** There were numerous outstanding checks over one year old. These checks should be investigated. If the checks were lost or incorrectly issued, they should be voided. Unclaimed checks should be remitted to the state.

**CORRECTIVE ACTION PLAN:** All checks have been voided as advised

**Contact Person:** Clovis Christman, Karyn Brooks

**2004-2** Check #1303 to Six Flags, New Orleans, was included in the list of outstanding checks but it was voided. This resulted in the general ledger recording the expense twice at year-end. An adjustment in the accounting records should be made to properly reflect voided checks.

**CORRECTIVE ACTION PLAN:** Check #1303 was corrected and voided on 9/30/04.

**Contact Person:** Karyn Brooks

**2004-3** The general ledger could not be reconciled to the bank reconciliation at June 30. Contributing to the problem was a change initiated by the bank which resulted in a mid-month bank statement cycle. We recommend the accounting personnel at the central office assist the school in reconciling its records. In addition, the bank should be instructed to return the account to an end-of-month cycle.

**CORRECTIVE ACTION PLAN:** The mid-month bank statement cycle has been changed to an end-of-month cycle at our request by Bancorp South.

**Contact Person:** Clovis Christman, Karyn Brooks

**REVENUES**

I noted the following exceptions in my tests of 15 receipts:

A. None.

B. Receipt #2524 was deposited 7 days after receipt.

C. None.

D. None.

RAYVILLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

REVENUES, continued

2004-4 All deposits should be made on a timely basis. All money should be deposited daily.

**CORRECTIVE ACTION PLAN:** All school funds collected shall be deposited on a daily basis.

**Contact Person:** Clovis Christman, Karyn Brooks

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

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DELHI MIDDLE SCHOOL

RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

SCHEDULE 7

DELHI MIDDLE SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

AmSouth Bank	\$15,801.71
--------------	-------------

- d. I determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
  - e. I examined all interfund transfers, if any.  
There were no interfund transfers.
  - f. I traced outstanding checks to clearing in the subsequent bank statement.
2. There were no certificates of deposit at June 30, 2004.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. The following outstanding checks were over 90 days old:

10011	Refund to parent	3.00
10013	Refund to parent	3.00
10014	Refund to parent	3.00
10015	Refund to parent	3.00
10042	Refund to parent	3.00



DELHI MIDDLE SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

**DELHI MIDDLE SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI MIDDLE SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- a. None.
- b. None.
- c. None.
- d. None.

DELHI MIDDLE SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

---

DELHI HIGH SCHOOL

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank accounts.

Guaranty Bank & Trust	\$4,313.61
-----------------------	------------

- d. I determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
  - e. I examined all interfund transfers, if any.  
There were no interfund transfers.
  - f. I traced outstanding checks to the subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
    - a. Certificates of Deposit, Guaranty Bank

#236138608	1,269.11
------------	----------

  
Certificates of Deposit, Commercial Capital Bank

#8000315	1,487.55
#8000277	5,510.01
    - b. I tested the reasonableness of interest income.
  3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
  4. Check #4258 to RPSB-General Fund was listed as outstanding; however, the check had been voided.

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHEDULE 9**

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHEDULE 9**

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**C. EXPENDITURES (Continued)**

9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi High School.

**CASH AND CASH EQUIVALENTS**

**2004-1** Check #4258 to RPSB-General Fund was listed as outstanding on the June 30 bank reconciliation. The check should have been voided and an adjustment should have been made to void the check. Failure to adjust for void checks results in the general ledger reflecting incorrect balances.

**CORRECTIVE ACTION PLAN:** Any check not cleared in 90 days will be followed up on and voided if necessary.

**Contact Person:** Kriss Hollis

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No documentation is available to document dual control over five of the fifteen receipts selected for testing.

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a teacher or club sponsor. I recommend the school implement controls over receipts as follows:

**2004-2** All teachers or club sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teacher's log book should be turned in to the school office at year-end to provide an audit trail of the receipts.

**CORRECTIVE ACTION PLAN:** The recommendation of the auditor will be enforced. This is already in place.

**Contact Person:** Kriss Hollis



**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**REVENUES, Continued**

**2004-3** Dual control should be in place for all concession sales and small athletic events. Evidence should be retained of two persons counting and receipting the money.

**CORRECTIVE ACTION PLAN:** Dual control will be in place for all events that involve the receipt of money.

**Contact Person:** Kriss Hollis

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The original invoice was not canceled on 2 of the 25 disbursements selected for testing.
2. None.
3. The following checks did not have adequate evidence of receipt:

4096	Walmart	82.78
3795	Otis McGregor	20.00
4339	Rod Bowman, Jr.	45.00
4. No invoice was present to support the total of the charges on the Walmart statement, check# 4096.
5. Proper documentation was not available for the checks listed in item 3.
6. Two invoices were paid late.
7. None.
8. None.
9. None.
10. None.

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**EXPENDITURES (Continued)**

My recommendations are as follows:

**2004-4** I noted two instances where invoices were not canceled properly to prevent duplicate payment. Upon payment each invoice should be marked "Paid" to cancel the invoice and prevent duplicate payments from occurring.

**CORRECTIVE ACTION PLAN:** All invoices will be canceled when payment is made to avoid duplicate payment.

**Contact Person:** Kriss Hollis

**2004-5** I noted three instances listed above where checks were paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** Steps will be taken to see that proper documentation is obtained.

**Contact Person:** Kriss Hollis

**2004-6** I noted two invoices that were paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** Steps are in place to make certain all invoices come into the office when received to assure bills are paid in a timely manner.

**Contact Person:** Kriss Hollis

MANGHAM HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

SCHEDULE 11

MANGHAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account

Richland State Bank	\$21,059.84
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- d. I determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
- e. I examined all interfund transfers, if any.  
There were no interfund transfers.
- f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. CD - Richland State Bank - \$21,592.56
- b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW account.

MANGHAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS (Continued)

4. I investigated any old outstanding checks. There were voided checks still listed on the bank reconciliation in the amount of \$184.00.

The following outstanding checks were over 90 days old:

<u>Check #</u>	<u>Amount</u>	
15737	50.00	James Tolliver
15741	50.00	Gregory Page
15982	20.00	Patsy Knight
16033	4.79	Seema Warar

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
- I traced to the bank validated deposit slip.
  - I determined if the deposits were made on a timely basis.
  - I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

MANGHAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. *Evidence of receipt of goods or services.*
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham High School.

CASH AND CASH EQUIVALENTS

**2004-1** Void checks should be recorded properly so they do not reflect as outstanding checks on the bank reconciliation. In addition, the expenditure should be removed from the individual account records.

**CORRECTIVE ACTION PLAN:** *In the future, if checks are outstanding more than 60 days, I will contact the payee.*

**Contact Person:** Linda Gray

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. No documentation is available to document dual control over one of the 15 receipts selected for testing.

My recommendations are as follows:

**2004-2** Attribute D involved tracing receipts back to supporting documents evidencing control of the money once received by school personnel. All teachers and club sponsors should provide receipt records adequate to indicate controls over those monies.

**CORRECTIVE ACTION PLAN:** We have implemented additional controls over student to teacher payments and receipts directly made in the office.

**Contact Person:** Linda Gray



MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The original invoices were not canceled in 15 instances.
2. None.
3. The following checks did not have adequate evidence of receipt.

15761	Ronald Turner	50.00
15763	John Ross	78.00
15916	Lenny Graham	35.00
4. None.
5. Proper documentation was not available for the checks listed in 3 above.
6. Two invoices were paid late. Late charges of \$26.00 were incurred on one of those invoices.
7. None.
8. *One invoice included \$26.00 of late charges. This is an unnecessary expenditure.*
9. None.
10. None.

My recommendations are as follows:

**2004-3** *I noted several instances where invoices were not canceled properly to prevent duplicate payment. Upon payment each invoice should be marked "Paid" to cancel the invoice and prevent duplicate payments from occurring.*

**CORRECTIVE ACTION PLAN:** I was under the impression that if a computer check was run, I could staple all of it together. I am now stapling and stamping all invoices paid.

**Contact Person:** Linda Gray

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES, Continued

2004-4 I noted three instances listed above where checks were paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** Proper procedures will be followed.

**Contact Person:** Linda Gray

2004-5 I noted two invoices that were paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** Proper procedures will be followed.

**Contact Person:** Linda Gray

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MANGHAM JUNIOR HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

SCHEDULE 13

MANGHAM JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:

a. I verified the mathematical accuracy of the reconciliation.

b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.

c. I compared the reconciled book balance to the general ledger for one bank account

Richland State Bank	\$34,307.3
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d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit as of June 30, 2004:

a. Certificates of Deposit

#13275	9,703.16
#11649	8,399.71
#19681	11,835.63

b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHEDULE 13**

**MANGHAM JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**A. CASH AND CASH EQUIVALENTS (Continued)**

4. I investigated any old outstanding checks.

The following outstanding checks were over 90 days old at June 30, 2004.

6318	Referee	20.00
708	teacher reimbursement	33.53

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
- a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

MANGHAM JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**3. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of MANGHAM JUNIOR HIGH SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. Three of the 15 receipts tested could not be traced to supporting documents evidencing control of the money.

My recommendations are as follows:

**2004-1** Attribute D involved tracing receipts back to supporting documents evidencing control of the money once received by school personnel. There was not adequate evidence to support Beta Club and Student Council fundraisers. All fundraisers should include procedures and audit evidence to ensure funds are properly safeguarded.

**CORRECTIVE ACTION PLAN:** We will implement procedures to give each person who does a fundraiser a packet of papers for information and approval for their fundraiser. This will include items sold, amount ordered and sold, cost of items, and any donations. The approval will be signed by the principal.

**Contact Person:** Kathy Burgess

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. Check #6289 to Ouachita Lawn & Garden was signed by only one person.
3. None.
4. None.
5. Proper documentation was not available for check #6163 to Kathy Burgess for \$40.00.
6. None.
7. None.
8. Check #575 to Monroe Office Equipment included a late charge of \$2.59.
9. None.
10. None.

My recommendations are as follows:

**2004-2** I noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** We will make sure each disbursement can be traced back to an original invoice.

**Contact Person:** Kathy Burgess

**2004-3** I noted two invoices that were paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** We will pay bills on a daily basis as they come in.

**Contact Person:** Kathy Burgess



MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES-continued

2004-4 State law requires two signatures to disburse school funds. I noted one check with only one signature. This practice should be ceased.

**CORRECTIVE ACTION PLAN:** Each check will be reviewed for signatures prior to mailing.

**Contact Person:** Kathy Burgess

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MANGHAM ELEMENTARY SCHOOL

RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

SCHEDULE 15

MANGHAM ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$6,900.77
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- d. I determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
- e. I examined all interfund transfers, if any.  
There were no interfund transfers.
- f. I traced outstanding checks to the checks clearing in the subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. CD #11123   \$23,568.60
- b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.

4. I noted the following outstanding checks over 90 days old:

8114	Afghan's Children's Fund	161.00
8624	Refund to parent	26.01

**RICHLAND PARISH SCHOOL BOARD**  
*Rayville, Louisiana*

**SCHEDULE 15**

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**B. REVENUES**

- I. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

MANGHAM ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 16, Summary of Findings, Observations and Recommendations.

MANGHAM ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of MANGHAM ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. One receipt was deposited in the bank 6 days after receipt.
- C. None.
- D. None.

My recommendations are as follows:

**2004-1** All deposits should be made on a timely basis. Money should not be held for several days but should be deposited daily.

**CORRECTIVE ACTION PLAN:** Teachers have been instructed to receipt all funds received in the classroom and send to the office daily. Monies received in the office will be deposited daily.

**Contact Person:** Fay Philips, Lynne Allen

MANGHAM ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Twelve of the 25 invoices tested were not properly canceled.
2. None.
3. Three disbursements did not include adequate evidence of receipt of goods or services as follows:

8809	Walmart	1,501.66
8841	Weekly Reader	64.80
8951	QSP Reader's Digest	1,168.05
4. Invoices were not available on two of the expenditures.
5. The three disbursements listed above in item 3 did not have proper documentation
6. Two invoices were paid late.
7. None.
8. Check #8809 included a late charge of \$1.47.
9. None.
10. None.

My recommendation is as follows:

**2004-2** I noted 12 instances where invoices were not canceled properly to prevent duplicate payment. Upon payment each invoice should be marked "Paid" to cancel the invoice and prevent duplicate payments from occurring.

**CORRECTIVE ACTION PLAN:** All invoices will be stamped as "paid" upon payment by the Secretary/Bookkeeper.

**Contact Person:** Fay Philips/ Lynne Allen

**2004-3** I noted three instances listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** In the future, the secretary/bookkeeper and faculty will make sure that we have original invoice, evidence of receipt and proper approval prior to payment.

**Contact Person:** Fay Philips/ Lynne Allen

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHEDULE 16**

**MANGHAM ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**EXPENDITURES, CONTINUED**

**2004-4** I noted two invoices that were paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** In the future, invoices will be paid in a timely manner.

**Contact Person:** Fay Philips/ Lynne Allen



RAYVILLE ELEMENTARY SCHOOL

RAYVILLE ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$67,966.03
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  - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year:
  - a. C.D., Richland State Bank \$87,899.53
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.
4. There was one outstanding check over 90 days old. The check has cleared the payee's bank account but has not cleared the school account. This appears to be a bank error.

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**B. REVENUES**

1. *I selected 15 receipts on a random basis and performed the following procedures:*
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

RAYVILLE ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. *Evidence of receipt of goods or services.*
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. *Charge appears to be necessary and reasonable.*
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 18, Summary of Findings, Observations and Recommendations.

**RAYVILLE ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of RAYVILLE ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 18**

**RAYVILLE ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. The original invoice was not canceled on one of the 25 items tested.
2. Two checks did not have the required two signatures.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

**2004-1** I noted one instance where an invoice was not canceled to prevent duplicate payment. Upon payment each invoice should be marked "paid" to cancel the invoice and prevent duplicate payments from occurring.

**CORRECTIVE ACTION PLAN:** We will be more careful when paying bills to mark invoice "paid". The principal will remind the secretary monthly to do this.

**Contact Person:** Betty Landrum/ Christy Hendrix

**2004-2** State law requires two signatures to disburse school funds. I noted two checks with only one signature. This practice should be ceased.

**CORRECTIVE ACTION PLAN:** We will consider adding a third person to sign checks in case the secretary or principal is absent.

**Contact Person:** Betty Landrum/ Christy Hendrix

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START ELEMENTARY SCHOOL

START ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$37,214.02
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  - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2004.
  - e. I examined all interfund transfers, if any.

There were no interfund transfers.
  - f. I supported the outstanding checks at June 30, 2004 by comparing them to checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
  - a. C.D., Richland State Bank \$61,317.41
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and one public NOW accounts.
4. There was one outstanding check at June 30, 2004 that did not clear in the subsequent months bank statements, #2903 for 10.50.



**START ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

START ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 20, Summary of Findings, Observations and Recommendations.

**START ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of START ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**START ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

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DELHI ELEMENTARY SCHOOL

DELHI ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2004 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.  

Guaranty Bank & Trust	\$30,276.03
-----------------------	-------------
  - d. I determined the propriety of deposits in transit, if any.
  - e. I examined all interfund transfers, if any.  

There were no interfund transfers.
  - f. I traced outstanding checks at June 30, 2004 to checks clearing in the subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
  - a. There were no certificates of deposit at June 30, 2004.
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a public NOW account and a money market account.
4. There were no outstanding checks at June 30, 2004 that did not clear in the subsequent month bank statement.

DELHI ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

DELHI ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2004

**C. EXPENDITURES**

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. *Charge appears to be necessary and reasonable.*
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 22, *Summary of Findings, Observations and Recommendations.*



**DELHI ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI ELEMENTARY SCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

**DELHI ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004**

**EXPENDITURES**

*Exceptions by attribute are recapped as follows:*

1. One invoice was not canceled to prevent duplicate payment.
2. Three checks did not have the required two signatures.
3. None.
4. None.
5. None.
6. None.
7. None.
8. Sales tax of \$5.70 was paid on an invoice.
9. None.
10. Check #9100 to Cox Flower Shop was charged to the office account.

*My recommendations are as follows:*

- 2004-1** State law requires two signatures to disburse school funds. I noted three checks with only one signature. This practice should be ceased.

**CORRECTIVE ACTION PLAN:** At the time the checks were written, there was no secretary hired and the principal intern was not authorized to sign checks. We no longer have only one signature. The principal and secretary will sign all checks.

**Contact Person:** Shelly Crawford

- 2004-2** I noted one instance where invoices were not canceled properly to prevent duplicate payment. Upon payment each invoice should be marked "Paid" to cancel the invoice and prevent duplicate payments from occurring.

**CORRECTIVE ACTION PLAN:** All original invoices will be stamped. Each page will be stamped with initials of secretary and principal on each page.

**Contact Person:** Shelly Crawford

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2004

EXPENDITURES, continued

2004-3 Expenditure of public funds for flowers for individuals is not an allowable expense. This practice should be discontinued.

**CORRECTIVE ACTION PLAN:** This charge of flowers was made by the previous administration. The debt was outstanding and needed to be paid. We now are aware *to not purchase such things*.

**Contact Person:** Shelly Crawford

2004-4 One expenditure included sales tax of \$5.70. Since the school system is exempt from the payment of tax, this results in an unnecessary expenditure. Vendors should be made aware of the school's tax exempt status and no sales tax should be paid.

**CORRECTIVE ACTION PLAN:** This was a total oversight. We did not realize that one of the two accounts was a personal account. The personal account is what the tax was placed on. Since then we have canceled the personal account and have only one business account.

**Contact Person:** Shelly Crawford

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
For the year ended June 30, 2004

**RAYVILLE HIGH SCHOOL**

**Expenditures**

Finding 2003-1 Late payment of invoices  
Status: Resolved

Finding 2003-2 Cancellation of invoices  
Status: Resolved

Finding 2003-3 Payment of late charges  
Status: Resolved

Finding 2003-4 Inadequate payment documentation  
Status: Resolved

**HOLLY RIDGE ELEMENTARY**

**Revenues**

Finding 2001-2, 2002-1, 2003-1 Control over receipts  
Status: See finding 2004-1

**Expenditures**

Finding 2003-2 Inadequate payment documentation  
Status: Resolved

**RAYVILLE JUNIOR HIGH**

**Cash and Cash Equivalents**

Finding 2003-1, 2002-1 Cash reconciliation  
Status: See finding 2004-1

**Revenues**

Finding 2003-2 Destruction of receipt records  
Status: Resolved

**Expenditures**

Finding 2002-7 and 2003-3 Late payment of invoices  
Status: Resolved

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
For the year ended June 30, 2004

**RAYVILLE JUNIOR HIGH, Continued**

Finding 2002-9 and 2003-5 Dual signatures  
Status: Resolved

Finding 2003-6 Flowers and condolences  
Status: Resolved

**DELHI MIDDLE SCHOOL**

**Cash and cash equivalents**

**Revenues**

Finding 2003-1 and 2002-3 Control over teacher receipts  
Status: Resolved

**Expenditures**

Finding 2003-2 Inadequate payment documentation  
Status: Resolved

Finding 2003-3 Payment of late charges  
Status: Resolved

**DELHI HIGH SCHOOL**

**Cash**

Finding 2003-1 and 2002-1 Reconciliation of cash  
Status: Resolved

**Revenues**

Finding 2003-2 and 2002-2 Control over teacher receipts  
Status: See finding 2004-2

Finding 2003-3 General ledger posting  
Status: Resolved

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
For the year ended June 30, 2004

**DELHI HIGH SCHOOL, Continued**

**Expenditures:**

Finding 2001-1, 2002-9 and 2003-5 Inadequate supporting documentation  
Status: See finding 2004-5

Finding 2001-4, 2002-7 and 2003-4 Invoices not canceled  
Status: See finding 2004-4

**MANGHAM HIGH SCHOOL**

**Cash and Cash Equivalents**

Finding 2003-1 Improper treatment of void checks  
Status: See finding 2004-1

**Revenues**

Finding 2003-2 and 2002-1 Late deposits  
Status: Resolved

Finding 2003-3 Control over receipts  
Status: Resolved

**Expenditures**

Finding 2002-5 and 2003-4 Cancellation of invoices  
Status: See finding 2004-3

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
For the year ended June 30, 2004

**MANGHAM JUNIOR HIGH**

**Revenues**

Finding 2003-1 Late Deposits  
Status: Resolved

Finding 2003-2 Control over receipts  
Status: See finding 2004-1

**Expenditures**

Finding 2003-3 Inadequate payment documentation  
Status: See finding 2004-2

Finding 2003-4 Allowable costs  
Status: Resolved

**MANGHAM ELEMENTARY**

**Revenues**

None.

**Expenditures**

Finding 2003-1 Cancellation of invoices  
Status: See finding 2004-2

Finding 2003-2 Inadequate payment documentation  
Status: See finding 2004-3

Finding 2003-3 Dual Signatures  
Status: Resolved

**RAYVILLE ELEMENTARY**

**Revenues**

Finding 2003-1 Control over Receipts  
Status: Resolved

**Expenditures**

None

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
For the year ended June 30, 2004

**START ELEMENTARY**

**Revenues**

None.

**Expenditures**

Finding 2003-1 Payment of sales tax  
Status: Resolved

**DELHI ELEMENTARY**

**Cash and Cash Equivalents**

Finding 2003-1 Bank reconciliation  
Status: Resolved

**Revenues**

Finding 2003-2 Late Deposits  
Status: Resolved

Finding 2003-3 Receipt errors  
Status: Resolved

Finding 2003-4 Control over receipts  
Status: Resolved

**Expenditures**

Finding 2003-5 Dual Signatures  
Status: See finding 2004-1

Finding 2003-6 Cancellation of invoices  
Status: See finding 2004-2

Finding 2003-7 Inadequate payment documentation  
Status: Resolved

Finding 2003-8 Allowable expenditures  
Status: See finding 2004-3

Finding 2003-9 Late payment of invoices  
Status: Resolved