

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**



Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
June 30, 2019

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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, which were agreed to by the Board and management of Vernon Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2019. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures 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, 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.

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*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2019

**NORTH POLK ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**North Polk Elementary School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**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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June 30, 2019**

**North Polk 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:** A cash count was performed. The cash had not been receipted as of the time of the cash count.

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.

**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 athletics and perform the following procedure:

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

**Comment:** No athletic events were noted at this location.

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

**Comment:** No athletic events were noted at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletic events were noted at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletic events were noted at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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June 30, 2019**

**North Polk 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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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, 2019**

**North Polk Elementary School**

3. Review unpaid invoices for long outstanding amount.

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

**ROSEPINE ELEMENTARY SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019

Rosepine Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No interfund transfers were noted.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**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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June 30, 2019**

**Rosepine 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.

**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 athletics and perform the following procedure:

The following procedures were performed for one basketball game:

- 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  
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**Rosepine Elementary School**

## **Expenditures**

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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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  
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**Rosepine Elementary School**

3. Review unpaid invoices for long outstanding amount.

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

**ROSEPINE HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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June 30, 2019**

**Rosepine High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No interfund transfers were noted.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**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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**Rosepine 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 exceptions were noted as a result of applying the agreed upon procedure.

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.

**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 athletics and perform the following procedure:

The following procedures were performed for one softball game, two basketball games, one baseball game, one football game and one track meet:

- 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  
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**Rosepine 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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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  
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June 30, 2019**

**Rosepine High School**

3. Review unpaid invoices for long outstanding amount.

**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, 2019

Pickering Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

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

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

c. Compare the reconciled book balance to the general ledger for the bank account.

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

d. Determine the propriety of deposits in transit.

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

e. Examine all interfund transfers.

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

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

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

g. Ensure that all checks on the bank statement are accounted for.

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

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

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

i. Investigate any outstanding checks which are over 90 days old.

**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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**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 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.

**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 athletics and perform the following procedure:

The following procedures were performed for four basketball games:

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

**Comment:** Two exceptions were noted where the game date and the opponent did not agree to the schedule.

- 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:** One exception was noted where the ticket reconciliation was not prepared properly. Two instances were noted where the deposit did not agree with the reconciliation.

- 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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**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:** 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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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  
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**Pickering Elementary School**

3. Review unpaid invoices for long outstanding amount.

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

**PICKERING HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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**Pickering High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**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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**Pickering 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.

**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 athletics and perform the following procedure:

The following procedures were performed for two basketball games, one baseball game, one softball game, one football game and one track meet:

- 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  
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**Pickering 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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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, 2019**

**Pickering High School**

3. Review unpaid invoices for long outstanding amount.

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

**VERNON MIDDLE SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Vernon Middle School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

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

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

c. Compare the reconciled book balance to the general ledger for the bank account.

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

d. Determine the propriety of deposits in transit.

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

e. Examine all interfund transfers.

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

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

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

g. Ensure that all checks on the bank statement are accounted for.

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

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

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

i. Investigate any outstanding checks which are over 90 days old.

**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, 2019**

**Vernon Middle 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:** One receipt could not be located. No other exceptions noted.

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

**Comment:** One receipt could not be located. No other exceptions noted.

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

**Comment:** One receipt could not be located. One deposit batch did not match the total of the included receipts.

- 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 receipt could not be located. No other exceptions noted.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

The following procedures were performed for four basketball 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 was noted where the deposit was not made timely.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** Four exceptions were noted where the ticket reconciliation was not filled out properly. Three ticket reconciliations only included the beginning or ending ticket numbers. One ticket reconciliation included beginning and ending ticket numbers as well as total estimated sales. The total deposit for that game did not agree to the ticket reconciliation.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Vernon Middle School**

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, 2019**

**Vernon Middle 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 was noted where there was no evidence of receipt of goods or services.

- 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 was noted where there was no school purchase order.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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, 2019**

**Vernon Middle School**

3. Review unpaid invoices for long outstanding amount.

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

**LEESVILLE JUNIOR HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Leesville Junior High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**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, 2019**

**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 exceptions were noted as a result of applying the agreed upon procedure.

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.

**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 athletics and perform the following procedure:

The following procedures were performed for one football game and one basketball game:

- 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, 2019**

**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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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, 2019**

**Leesville Junior High School**

3. Review unpaid invoices for long outstanding amount.

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

**SIMPSON HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Simpson High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**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, 2019**

**Simpson 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.

**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 athletics and perform the following procedure:

The following procedures were performed for two basketball games, two baseball games and one softball game:

- 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, 2019**

**Simpson 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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

**Comment:** One exception was noted where the school was overcharged for basketball shirts purchased for custodians.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Simpson High School**

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

**Comment:** One exception was noted where basketball shirts were purchased for custodians.

3. Review unpaid invoices for long outstanding amount.

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

**HICKS HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Hicks High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - d. Determine the propriety of deposits in transit.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - e. Examine all interfund transfers.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.

**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, 2019**

**Hicks 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.

**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 athletics and perform the following procedure:

The following procedures were performed for three basketball games, one baseball game and one softball game:

- 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, 2019**

**Hicks 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:** One exception was noted where a statement was used for payment rather than an invoice.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

**Comment:** One exception was noted where the school paid a late fee.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Hicks High School**

- j. 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.

- 3. Review unpaid invoices for long outstanding amount.

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

**PITKIN HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2019**

**Pitkin High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

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

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

c. Compare the reconciled book balance to the general ledger for the bank account.

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

d. Determine the propriety of deposits in transit.

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

e. Examine all interfund transfers.

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

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

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

g. Ensure that all checks on the bank statement are accounted for.

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

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

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

i. Investigate any outstanding checks which are over 90 days old.

**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, 2019**

**Pitkin 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.

**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 athletics and perform the following procedure:

The following procedures were performed for two basketball games, one baseball game and one softball game:

- 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, 2019

Pitkin 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. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

- j. 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, 2019**

**Pitkin High School**

3. Review unpaid invoices for long outstanding amount.

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

President  
Vernon L. Travis, Jr.

Superintendent  
James Williams

Vice-President  
Shad Stewart

## 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

### Response to Student Activity Funds Exceptions:

All schools will be instructed to ensure they are following proper procedures and guidelines for school accounting. School bookkeepers and Principals will be brought to the Central Office and all exceptions will be reviewed. School Bookkeepers will be retrained on correct procedures to follow concerning all student activity funds.

Estimated completion date: April 1, 2020

"An Equal Opportunity Employer"