

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures**

June 30, 2021



Contents

Independent Accountant's Report on Applying Agreed-Upon Procedures	1 - 2
<hr/>	
Ringgold High School	
Cash and Cash Equivalents	4
Receipts	5
Expenditures	6
Financial Reporting	7
Gibbsland High School	
Cash and Cash Equivalents	9
Receipts	10
Expenditures	11
Financial Reporting	12
Bienville High School	
Cash and Cash Equivalents	14
Receipts	15
Expenditures	16
Financial Reporting	17
Ringgold Elementary School	
Cash and Cash Equivalents	19
Receipts	20
Expenditures	21
Financial Reporting	22
Arcadia High School	
Cash and Cash Equivalents	24
Receipts	25
Expenditures	26
Financial Reporting	27
<hr/>	
Management's Response	29

Independent Accountant's Report on Applying Agreed-Upon Procedures

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures enumerated below on the operation of the Student Activity Funds of Bienville Parish School Board (the School Board) for the year ended June 30, 2021. The School Board's management is responsible for its operation of the Student Activity Funds.

Bienville Parish School Board has acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist management in evaluating the operation of the Student Activity Funds for the year ended June 30, 2021. Management of the School Board has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report; as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and results are as detailed for each school following this report.

We were engaged by the Bienville Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the operation of the Student Activity Funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bienville Parish School Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and is not intended to be, and should not be, used by anyone other than these specified parties. The purpose of this report is to describe the procedures performed for each school and the results of those procedures, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA
November 8, 2021

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Ringgold High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold High School

Cash and Cash Equivalents

Procedures

Results

- | | |
|--|--|
| <p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none">a. Verify the mathematical accuracy of the reconciliations.b. Agree the balance per the bank statement to the amount on the bank reconciliation.c. Compare the reconciled book balance to the general ledger for the bank account.d. Determine the propriety of deposits in transit.e. Examine all interfund transfers.f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.g. Ensure that all checks on the bank statement are accounted for.h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.i. Investigate any outstanding checks which are over 90 days old. | <p>1. We obtained bank reconciliations for the bank account for December 2020 and May 2021. We noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. N/Af. No exceptions noted.g. No exceptions noted.h. No exceptions noted.i. No exceptions noted. |
|--|--|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold High School

Receipts

Procedures

Results

- | | |
|--|---|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace from the date of the game to the ticket reconciliation and deposit for each game.b. Determine deposit was made on a timely basis.c. Determine that ticket reconciliation was properly prepared.d. Trace the total deposit to the proper posting. | <p>1. When on the premises, we determined that there were no undeposited monies on hand.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted. <p>3. The school has collections from football, basketball, baseball, and softball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. No exceptions noted.b. Collections from seven games were deposited after more than one week.c. No exceptions noted.d. No exceptions noted. |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold High School

Expenditures

Procedures

Results

- | | |
|---|--|
| <ol style="list-style-type: none">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.2. Select twenty-five disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Endorsement agrees with payee.g. Invoice date is current when compared to date of check.h. Accounting distribution/classification is consistent and correctly posted.i. Charge appears to be necessary and reasonable.j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | <ol style="list-style-type: none">1. We reviewed checks written for August 2021 while on the premises and determined that one bill out of 14 was not paid timely. All bills had supporting documents.2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:<ol style="list-style-type: none">a. None of the documentation was canceled.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. The school was unable to provide copies of the endorsements.g. No exceptions noted.h. No exceptions noted.i. No exceptions noted.j. No exceptions noted. |
|---|--|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of November, March, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Gibsland High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Gibbsland High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for December 2020 and May 2021. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Gibbsland High School

Receipts

Procedures

Results

- | | |
|--|--|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace from the date of the game to the ticket reconciliation and deposit for each game.b. Determine deposit was made on a timely basis.c. Determine that ticket reconciliation was properly prepared.d. Trace the total deposit to the proper posting. | <p>1. When on the premises, we determined that there were no undeposited monies on hand.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted. <p>3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. No exceptions noted.b. Collections from one game were deposited after more than one week.c. No exceptions noted.d. No exceptions noted. |
|--|--|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Gibbsland High School

Expenditures

<u>Procedures</u>	<u>Results</u>
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.	1. We reviewed checks written for August 2021 while on the premises and determined that one bill out of 11 was not paid timely. All bills had supporting documents.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. None of the documentation was canceled.
b. Check is signed by authorized personnel.	b. One of the disbursements was signed by someone other than the authorized check signers.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. The school was unable to provide copies of the endorsements.
g. Invoice date is current when compared to date of check.	g. Three invoices were paid after the date on which they were due.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Gibsland High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of November, March, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Bienville High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Bienville High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for December 2020 and May 2021 and noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. N/A
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Bienville High School

Receipts

<u>Procedures</u>	<u>Results</u>
1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.	1. When on the premises, we determined that there was \$63.70 of undeposited monies on hand.
2. Select fifteen receipts on a random basis and perform the following procedures: a. Trace to validated deposit slip. b. Determine deposit was made on a timely basis. c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total. d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	2. Of the fifteen receipts selected for testing, the following exceptions were noted: a. No exceptions noted. b. No exceptions noted. c. No exceptions noted. d. No exceptions noted.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures: a. Trace from the date of the game to the ticket reconciliation and deposit for each game. b. Determine deposit was made on a timely basis. c. Determine that ticket reconciliation was properly prepared. d. Trace the total deposit to the proper posting.	3. This procedure does not apply to the school. N/A N/A N/A N/A

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Bienville High School

Expenditures

<u>Procedures</u>	<u>Results</u>
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.	1. We reviewed checks written for August 2021 while on the premises and determined that all bills were paid on time and had supporting documents.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. No exceptions noted.
g. Invoice date is current when compared to date of check.	g. Five disbursements were not paid timely.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Bienville High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of November, March, and April for review. We noted a \$1 difference in March.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Ringgold Elementary School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold Elementary School

Cash and Cash Equivalents

Procedures

Results

- | | |
|--|---|
| <p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none">a. Verify the mathematical accuracy of the reconciliations.b. Agree the balance per the bank statement to the amount on the bank reconciliation.c. Compare the reconciled book balance to the general ledger for the bank account.d. Determine the propriety of deposits in transit.e. Examine all interfund transfers.f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.g. Ensure that all checks on the bank statement are accounted for.h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.i. Investigate any outstanding checks which are over 90 days old. | <p>1. We obtained bank reconciliations for the bank account for December 2020 and May 2021. We noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. N/Ae. N/Af. Six outstanding checks in December and May did not clear in subsequent months' bank statements.g. No exceptions noted.h. No exceptions noted.i. As noted in f above, six checks were outstanding for more than 90 days. There are plans to write them off but the school is currently evaluating the best way to handle it. |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Results

1. We performed a cash count when on the premises and noted that receipts had been issued for all monies on hand and undeposited monies represented one day of receipts.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Two deposits were made later than one week.
 - c. No exceptions noted.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold Elementary School

Expenditures

Procedures

Results

- | | |
|--|---|
| <p>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.</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Endorsement agrees with payee.g. Invoice date is current when compared to date of check.h. Accounting distribution/classification is consistent and correctly posted.i. Charge appears to be necessary and reasonable.j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | <p>1. We reviewed checks written for August 2021 while on the premises and no exceptions were noted.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. For sixteen disbursements, documentation was not canceled.b. Two checks were signed by other than authorized signers.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. The school was unable to provide copies of the endorsements.g. Five checks were not paid timely.h. No exceptions noted.i. No exceptions noted.j. No exceptions noted. |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Ringgold Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of November, March, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Arcadia High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Arcadia High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for December 2020 and May 2021. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Arcadia High School

Receipts

Procedures

Results

- | | |
|--|--|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace from the date of the game to the ticket reconciliation and deposit for each game.b. Determine deposit was made on a timely basis.c. Determine that ticket reconciliation was properly prepared.d. Trace the total deposit to the proper posting. | <p>1. When on the premises, we determined that there were no undeposited monies on hand.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. One deposit was not made on a timely basis.c. No exceptions noted.d. No exceptions noted. <p>3. The school has collections from football and basketball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. No exceptions noted.b. Collections from one game were deposited after more than one week.c. No exceptions noted.d. No exceptions noted. |
|--|--|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Arcadia High School

Expenditures

<u>Procedures</u>	<u>Results</u>
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.	1. We reviewed checks written for August 2021 while on the premises and determined that all bills were paid on time and had supporting documents.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. The school was unable to provide copies of the endorsements.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Arcadia High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of November, March, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Management's Response

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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

Management's Response

The Student Activity Funds Agreed-Upon Procedures will be reviewed with the principals and bookkeepers at each of the schools. Principals will respond to the findings and suggest ways to correct any problems.