

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
For the Year Ended June 30, 2024**

**Webster Parish School Board
Minden, Louisiana**

Contents

	<u>Page</u>
Independent Accountant’s Report on Applying Agreed-Upon Procedures.....	4
Doyline High School	5
J. L. Jones Elementary School	9
North Webster High School.....	13
North Webster Junior High School.....	17
North Webster Upper Elementary School	21
J. A. Phillips Elementary School.....	25
E. S. Richardson Elementary School.....	29



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE
Margie Williamson, CPA
Jennie Henry, CPA, CFE

Supervisor: Sandra Harper, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

INDEPENDENT ACCOUNT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members
Webster Parish School Board
Minden, Louisiana

We have performed the procedures, described in the following pages, on the operations of the student activity funds at each selected school of the Webster Parish School Board for the year ended June 30, 2024. Webster Parish School Board's management is responsible for the policies and procedures over the operations of the student activity funds.

Webster Parish School Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board to evaluate the operations of the student activity funds for the fiscal year ended June 30, 2024. 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 and, as such, users are responsible for determining whether the procedures are performed are appropriate for their purposes.

The procedures and findings are described in the following pages.

We were engaged by the Webster 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 Comptroller General of the United States. 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.

We are required to be independent of the Webster 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 information and use of the Board and management of Webster Parish School Board and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 20, 2024

Doyline High School

Webster Parish School Board
Minden, Louisiana
Doyline High School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: When comparing the outstanding checks to subsequent clearing, it was noted that the check numbers on the checks did not agree with the check numbers in the accounting system. Both reconciliations had checks that have been outstanding for more than 90 days. No proof was provided that these checks have been investigated. Ten of the outstanding checks were written in fiscal year 2023.

Management's Response: Bookkeeping responsibilities were removed from the financial secretary pending a review by the finance department. Financial secretary will be given additional training on record keeping and policies. Procedures will be put in place to ensure that all financial records are processed correctly and stored for easy access to ensure future compliance.

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: The cash count did not agree to the receipts as originally presented for the cash count. The amount on a game reconciliation was changed so that the cash on hand would agree. Of the 15 receipts tested in procedure #2 above, the documentation for three of the receipts could not be located; therefore, these receipts could not be tested. Of the remaining twelve receipts, six receipts could not be traced to the deposit slip, traced

Webster Parish School Board
Minden, Louisiana
Doyline High School
For the Year Ended June 30, 2024

to journal, and/or to supporting documentation, and five receipts were not deposited in a timely manner. Three athletic events were chosen to be tested in procedure #3 above. Documentation was not provided for any of the three events; therefore, these game receipts could not be tested.

Management's Response: Bookkeeping responsibilities were removed from the financial secretary pending a review by the finance department. Financial secretary will be given additional training on record keeping and policies. Procedures will be put in place to ensure that all financial records are processed correctly and stored for easy access to ensure future compliance.

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Of the 25 disbursements tested in the procedure above, the School could not provide documentation for three of the disbursements; therefore, these disbursements could not be tested. Of the 21 disbursements tested, five disbursements did not have proof the documentation was canceled to prevent duplicate payments, five disbursements did not have evidence of goods or services were received, two disbursements did not agree with invoice totals, seven disbursements were not supported by proper documentation, five disbursements were not paid timely, four disbursements were not posted to the correct account, and one disbursement included sales tax which is not considered necessary and reasonable. The School did not comply with the School Board's financial policies.

Management's Response: Bookkeeping responsibilities were removed from the financial secretary pending a review by the finance department. Financial secretary will be given additional training on record keeping and policies. Procedures will be put in place to ensure that all financial records are processed correctly and stored for easy access to ensure future compliance.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Webster Parish School Board
Minden, Louisiana
Doyline High School
For the Year Ended June 30, 2024**

Comment: Two credit card statements were selected to be tested. The school could not provide support for one credit card statement and the other credit card statement had four charges that had a packing slip but no invoice, two charges had an invoice but no packing slip or evidence of receipt of goods, and the number on the check to pay the credit card statement did not match the check number in the accounting system. The School Board's financial policies were not followed.

Management's Response: Bookkeeping responsibilities were removed from the financial secretary pending a review by the finance department. Financial secretary will be given additional training on record keeping and policies. Procedures will be put in place to ensure that all financial records are processed correctly and stored for easy access to ensure future compliance.

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: There were three fundraisers selected to be tested. The School could not provide documentation for any of the three fundraisers; therefore, these could not be tested. The School did not comply with the School Board's policy.

Management's Response: Bookkeeping responsibilities were removed from the financial secretary pending a review by the finance department. Financial secretary will be given additional training on record keeping and policies. Procedures will be put in place to ensure that all financial records are processed correctly and stored for easy access to ensure future compliance.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: The School has three booster clubs. The School could not provide documentation for the booster clubs; therefore, they could not be tested.

Management's Response: Bookkeeping responsibilities were removed from the financial secretary pending a review by the finance department. Financial secretary will be given additional training on record keeping and policies. Procedures will be put in place to ensure that all financial records are processed correctly and stored for easy access to ensure future compliance.

J. L. Jones Elementary School

Webster Parish School Board
Minden, Louisiana
J. L. Jones Elementary School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: The School was unable to provide support for three receipts selected to test in procedure #2 above other than the receipt, therefore these receipts could not be tested. Of the 12 receipts tested, three receipts were not deposited within 5 business days, one receipt was traced to a deposit that was missing another receipt, and one receipt was less than the receipt's supporting documentation.

Management's Response: We will make an effort to adhere to the District's procedures in the future.

**Webster Parish School Board
Minden, Louisiana
J. L. Jones Elementary School
For the Year Ended June 30, 2024**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two disbursements were not made timely in comparison to the invoice date.

Management's Response: We will make an effort to adhere to the District's procedures in the future.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.

**Webster Parish School Board
Minden, Louisiana**

This page intentionally left blank.

North Webster High School

Webster Parish School Board
Minden, Louisiana
North Webster High School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: The April 2024 bank reconciliation was not mathematically accurate and had two outstanding checks that had not cleared the bank as of September 2024.

Management's Response: We have made the correction on the math error and have credited back the outstanding checks to clear them.

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: One receipt tested in procedure #2 above and one game receipt tested in procedure #3 above were not deposited within 5 business days.

Management's Response: We will make sure deposits are made within 5 business days.

**Webster Parish School Board
Minden, Louisiana
North Webster High School
For the Year Ended June 30, 2024**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Of the 25 disbursements selected to test, one disbursement was not supported by an invoice or receipt of goods and services which is not in accordance with the School Board's purchasing policies, one disbursement had a credit balance that was not utilized when the payment was made, one disbursement written for startup funds did not include a reconciliation between sales and start-up funds, and five of the disbursements were not paid timely.

Management's Response: We have notified sponsors about the importance of giving the bookkeeper every invoice in a timely manner. The check written to petty cash is how cash is obtained for start-up funds for games. The bookkeeper cannot write the check to herself and also sign the check.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: The School has three credit cards; therefore, a total of six statements were tested. Three of the six statements tested included payments for sales tax which is not necessary and reasonable and against the School Board purchasing policy.

Management's Response: We will do better at monitoring sales tax payments. However, when credit cards are used to purchase items out of town, there is no way around paying taxes.

**Webster Parish School Board
Minden, Louisiana
North Webster High School
For the Year Ended June 30, 2024**

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: Of the three fundraisers tested, two fundraisers did not follow the School Board's policy. One fundraiser's financial report was not mathematically correct, and one fundraiser did not document the start and end dates for the fundraiser.

Management's Response: We have spoken with and trained the sponsors on how to properly fill out fundraiser reports.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

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

North Webster Junior High School

Webster Parish School Board
Minden, Louisiana
North Webster Junior High School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: One receipt tested in procedure #2 above did not have appropriate supporting documentation.

Management's Response: The receipt that didn't have the appropriate documentation was the receipt written for the basketball backpack. The bookkeeper did not fill out the cash receipt form for that receipt when the deposit was done.

**Webster Parish School Board
Minden, Louisiana
North Webster Junior High School
For the Year Ended June 30, 2024**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.

This page intentionally left blank.

North Webster Upper Elementary School

Webster Parish School Board
Minden, Louisiana
North Webster Upper Elementary School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: Both bank reconciliations tested had a check that has been outstanding for more than 90 days that has not been investigated.

Management's Response: A teacher had lost the check and after 90 days the check was no longer valid. We adjusted the account to show the correct balance. We will monitor the bank reconciliation more closely on outstanding checks.

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: In testing procedure #2 above, there were two receipts that could not be traced to the deposit batch or account ledger due to missing receipts in the batch, four receipts were not deposited within 5 business days, and one receipt was dated after the funds were deposited into the bank. There were no game events held at this school.

Management's Response: We will work with keeping receipts within the 5 business day range and keeping the correct receipts with the deposited information.

Webster Parish School Board
Minden, Louisiana
North Webster Upper Elementary School
For the Year Ended June 30, 2024

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Five of the disbursements tested did not have evidence of receipts of goods or services, one disbursement for mileage reimbursement exceeded the mileage calculation, and two disbursements were not supported by proper documentation. These disbursements were not made in accordance with the School Board's purchasing policy.

Management's Response: We will work with having more detailed and correct invoices for issuing checks within accordance with the school boards purchasing policy.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

**Webster Parish School Board
Minden, Louisiana
North Webster Upper Elementary School
For the Year Ended June 30, 2024**

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.

J. A. Phillips Elementary School

Webster Parish School Board
Minden, Louisiana
J. A. Phillips Elementary School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: While performing cash count in procedure #1 above, a receipt was not issued for all monies on hand. Twelve of the 15 receipts tested in procedure #2 above were not deposited in with 5 business days. There were no game events held at this school.

Management's Response: There was \$25 in the safe without a deposit slip attached. We knew what the money was intended for; however, it was found in an unmarked envelope with an Optional 1-to-1 Device Damage Protection Plan attached. The protection plan was blank; therefore, a receipt could not be written to anyone. The money was deposited into the technology fund on September 19, 2024 on deposit record 3258. Time management is an issue due to not being able to dedicate time to count deposits as they were received.

**Webster Parish School Board
Minden, Louisiana
J. A. Phillips Elementary School
For the Year Ended June 30, 2024**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school. .

This page intentionally left blank.

E. S. Richardson Elementary School

Webster Parish School Board
Minden, Louisiana
E. S. Richardson Elementary School
For the Year Ended June 30, 2024

Bank Reconciliations

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - 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 month bank statement.
 - 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 LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

Receipts

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 five days of receipts.
2. Select 15 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 (within 5 business days).
 - c. Trace the individual cash 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, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

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

Webster Parish School Board
Minden, Louisiana
E. S. Richardson Elementary School
For the Year Ended June 30, 2024

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Of the 25 disbursements selected for testing, eleven disbursements did not have proof of receipts of goods or services, two disbursements were not supported by an invoice, one disbursement did not agree to the supporting documentation, one disbursement was not posted to the correct general ledger account, and one disbursement included sales tax which is not considered necessary and reasonable. The timeliness of two disbursements could not be determined because of the missing documentation. A total of eleven disbursements were not considered in accordance with the School Board's financial policies.

Management's Response: We are working very hard to ensure that all disbursements meet the required attributes and that all payments are made from an invoice and not a quote. We try to make sure that sales tax is not charged on any receipt, but we did miss this one charge. We will make sure that all disbursements are carefully labeled and posted to the correct general ledger account, as well as ensuring we have all documentation needed to show timeliness of disbursements.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: A total of four credit card statements were tested. Two of statements tested were missing evidence that goods or services were received which caused the charge not to be supported by proper documentation and not to be in accordance with the School Board's financial policies.

Management's Response: We have started making sure packing slips are attached as part of the documentation to show receipt of goods or services.

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

**Webster Parish School Board
Minden, Louisiana
E. S. Richardson Elementary School
For the Year Ended June 30, 2024**

Booster Clubs

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.