

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures**

**June 30, 2025**



## **Contents**

---

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

**Independent Accountant's Report  
on Agreeing-Accorded 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, 2025. 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, 2025. 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 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 black ink, appearing to read "LaPorte".

A Professional Accounting Corporation

Baton Rouge, LA  
November 26, 2025

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Saline High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Saline 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 March and April 2025. We observed the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions observed.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions observed.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions observed.
d. Determine the propriety of deposits in transit.	d. LaPorte observed this reconciliation incorrectly reflected \$3,474.38 in DIT. These receipts were actually received the following month for cash collected from various sources on 5/20. However, they were posted to the GL with a date of 4/29 instead of 5/29. Thus, they were incorrectly reflected as a DIT on April's reconciliation report.
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. LaPorte observed 15 outstanding checks did not clear for the rest of fiscal year 2025. Further, 9 of the outstanding checks have been outstanding for the last several years we tested this school.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions observed.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions observed.
i. Investigate any outstanding checks which are over 90 days old.	i. We observed 15 checks that did not clear timely.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Saline 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 were undeposited monies of \$111.15. There were no receipts, collection sheets, or other documentation to support the amount or when the cash was collected, however, we were told these were Canteen collections from the same day.
2. Select fifteen receipts on a random basis and perform the following procedures:	2. Of the fifteen receipts selected for testing, we observed the following
a. Trace to validated deposit slip.	a. No exceptions observed.
b. Determine deposit was made on a timely basis.	b. Two deposits were not made timely.
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.	c. No exceptions observed.
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	d. No exceptions observed.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:	3. The school had collections from basketball, baseball, and softball. We obtained the schedules for these games.
a. Trace from the date of the game to the ticket reconciliation and deposit for each game.	a. No exceptions observed.
b. Determine deposit was made on a timely basis.	b. No exceptions observed.
c. Determine that ticket reconciliation was properly prepared.	c. We observed that one of the reconciliations did not foot properly.
d. Trace the total deposit to the proper posting.	d. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Saline High School**

**Expenditures**

<u>Procedures</u>	<u>Results</u>
<ol style="list-style-type: none"><li>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.</li><li>2. Select twenty-five disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. We reviewed checks written for August 2025 while on the premises and determined that all bills were paid timely. All bills had supporting documents.</li><li>2. Of the twenty-five disbursements selected for testing, we noted the following:<ol style="list-style-type: none"><li>a. No exceptions observed.</li><li>b. No exceptions observed.</li><li>c. We observed that one disbursement had no evidence of receipt of goods.</li><li>d. This could not be determined for one disbursement because the school only had a PO and no other documentation.</li><li>e. This could not be determined for one disbursement because the school only had a PO and no other documentation.</li><li>f. No exceptions observed.</li><li>g. This could not be determined for one disbursement because the school only had a PO and no other documentation.</li><li>h. This could not be determined for one disbursement because the school only had a PO and no other documentation.</li><li>i. This could not be determined for one disbursement because the school only had a PO and no other documentation.</li><li>j. This could not be determined for one disbursement because the school only had a PO and no other documentation. There was also one disbursement that was not supported by a PO.</li></ol></li></ol>

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Saline 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 October, November, and January for review. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Ringgold High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Ringgold 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 March and April 2025. We observed the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions observed.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions observed.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions observed.
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. Noted one outstanding check was removed from future reconciliations, but did not see it clear on any future bank statements. Upon further investigation, noted the check cleared on 10/29/2024, but it was carried forward on the reconciliation in error. Also noted that 18 outstanding checks did not clear on future statements. Upon inquiry with Byta Weathers, there is some confusion around why these transactions have not cleared the bank yet. Byta believes these checks have already cleared on the recipients' side, but has never seen them clear on the schools bank statements. She has called the bank several times to try to resolve the issue.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions observed.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions observed.
i. Investigate any outstanding checks which are over 90 days old.	i. As noted above, 18 outstanding checks were greater than 90 days old.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Ringgold High 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.
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.

**Results**

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, we observed the following:
  - a. No exceptions observed.
  - b. Four of the fifteen receipts did not have receipt dates, so timeliness could not be determined.
  - c. No exceptions observed.
  - d. No exceptions observed.
3. The school had collections from basketball, baseball, softball, and track and field. We obtained the schedules for these games.
  - a. LaPorte observed that no ticket reconciliation was maintained for three of the games tested.
  - b. LaPorte observed that 14 deposits were not made in a timely manner.
  - c. LaPorte observed that no ticket reconciliation was maintained for three of the games tested. Additionally, there was one reconciliation that did not foot properly.
  - d. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Ringgold 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 2025 while on the premises and determined that all bills were 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. No exceptions observed.
b. Check is signed by authorized personnel.	b. No exceptions observed.
c. Evidence of receipts of goods or services.	c. No exceptions observed.
d. Invoice amount agrees with check amount.	d. No exceptions observed.
e. Charge is supported by proper documentation.	e. No exceptions observed.
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 observed.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions observed.
i. Charge appears to be necessary and reasonable.	i. No exceptions observed.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**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 October, November, and January for review. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Gibsland Coleman Complex**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Gibsland Coleman Complex**

**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 March and April 2025. We observed the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions observed.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions observed.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions observed.
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 observed.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions observed.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions observed.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Gibsland Coleman Complex**

**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 one undeposited check in the amount of \$69.59. We traced this to a receipt on 9/15/2025 which was 2 days prior to our visit.
2. Select fifteen receipts on a random basis and perform the following procedures:	2. Of the fifteen receipts selected for testing, we observed the following: a. No exceptions observed. b. No exceptions observed. c. No exceptions observed.
a. Trace to validated deposit slip.	d. No exceptions observed.
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.	
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:	3. The school had collections from basketball games. We obtained the schedules for these games. a. No exceptions observed. b. LaPorte observed there were four deposits that were not made in a timely manner. c. No exceptions observed. d. No exceptions observed.
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.	

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Gibsland Coleman Complex**

**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 2025 while on the premises and determined that all bills were 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. No exceptions observed.
b. Check is signed by authorized personnel.	b. No exceptions observed.
c. Evidence of receipts of goods or services.	c. No exceptions observed.
d. Invoice amount agrees with check amount.	d. No exceptions observed.
e. Charge is supported by proper documentation.	e. No exceptions observed.
f. Endorsement agrees with payee.	f. No exceptions observed.
g. Invoice date is current when compared to date of check.	g. No exceptions observed.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions observed.
i. Charge appears to be necessary and reasonable.	i. No exceptions observed.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Gibsland Coleman Complex**

**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 October, November, and January for review. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Ringgold Elementary School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Ringgold Elementary School**

**Cash and Cash Equivalents**

<u>Procedures</u>	<u>Results</u>
<ol style="list-style-type: none"><li>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:<ol style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ol></li><li>1. We obtained bank reconciliations for the bank account for March and April 2025. We observed the following:<ol style="list-style-type: none"><li>a. No exceptions observed.</li><li>b. No exceptions observed.</li><li>c. No exceptions observed.</li><li>d. N/A</li><li>e. N/A</li><li>f. No exceptions observed.</li><li>g. No exceptions observed.</li><li>h. No exceptions observed.</li><li>i. No exceptions observed.</li></ol></li></ol>	

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Ringgold Elementary 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 were no undeposited monies on hand.
2. Select fifteen receipts on a random basis and perform the following procedures: <ol style="list-style-type: none"><li>Trace to validated deposit slip.</li><li>Determine deposit was made on a timely basis.</li><li>Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.</li></ol>	2. Of the fifteen receipts selected for testing, we observed the following: <ol style="list-style-type: none"><li>No exceptions observed.</li><li>No exceptions observed.</li><li>No exceptions observed.</li><li>No exceptions observed.</li></ol>
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures: <ol style="list-style-type: none"><li>Trace from the date of the game to the ticket reconciliation and deposit for each game.</li><li>Determine deposit was made on a timely basis.</li><li>Determine that ticket reconciliation was properly prepared.</li><li>Trace the total deposit to the proper posting.</li></ol>	3. The school did not hold events that charged for ticket sales during FY 2025. <ol style="list-style-type: none"><li>N/A</li><li>N/A</li><li>N/A</li><li>N/A</li></ol>

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Ringgold Elementary 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 2025 while on the premises and determined that all bills were 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. No exceptions observed.
b. Check is signed by authorized personnel.	b. No exceptions observed.
c. Evidence of receipts of goods or services.	c. No exceptions observed.
d. Invoice amount agrees with check amount.	d. No exceptions observed.
e. Charge is supported by proper documentation.	e. No exceptions observed.
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 observed.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions observed.
i. Charge appears to be necessary and reasonable.	i. No exceptions observed.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**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 October, November, and January for review. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Arcadia High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Arcadia High School**

**Cash and Cash Equivalents**

<u>Procedures</u>	<u>Results</u>
<ol style="list-style-type: none"><li>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:<ol style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ol></li><li>1. We obtained bank reconciliations for the bank account for March and April 2025. We observed the following:<ol style="list-style-type: none"><li>a. No exceptions observed.</li><li>b. No exceptions observed.</li><li>c. No exceptions observed.</li><li>d. N/A</li><li>e. N/A</li><li>f. LaPorte observed 8 outstanding checks from each of the bank reconciliations selected did not clear for the rest of fiscal year 2025. Further, 4 of the 8 outstanding checks were outstanding the last few times we tested this school.</li><li>g. No exceptions observed.</li><li>h. No exceptions observed.</li><li>i. We observed 8 outstanding checks that are over 90 days old.</li></ol></li></ol>	

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Arcadia 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 were no undeposited monies on hand.
2. Select fifteen receipts on a random basis and perform the following procedures:	2. Of the fifteen receipts selected for testing, we observed the following:
a. Trace to validated deposit slip.	a. No exceptions observed.
b. Determine deposit was made on a timely basis.	b. We determined 4 deposits were not made in a timely manner.
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.	c. No exceptions observed.
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	d. No exceptions observed.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:	3. The school had collections from football and basketball. We obtained the schedules for these games.
a. Trace from the date of the game to the ticket reconciliation and deposit for each game.	a. No exceptions observed.
b. Determine deposit was made on a timely basis.	b. Collections from 6 games were not deposited timely.
c. Determine that ticket reconciliation was properly prepared.	c. Two ticket reconciliations did not foot properly.
d. Trace the total deposit to the proper posting.	d. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**Arcadia High School**

**Expenditures**

<u>Procedures</u>	<u>Results</u>
<ol style="list-style-type: none"><li>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.</li><li>2. Select twenty-five disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. We reviewed checks written for August 2025 while on the premises and determined that all bills were paid timely and had supporting documents.</li><li>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:<ol style="list-style-type: none"><li>a. No exceptions observed.</li><li>b. No exceptions observed.</li><li>c. No exceptions observed.</li><li>d. No exceptions observed.</li><li>e. No exceptions observed.</li><li>f. The school was unable to provide copies of the endorsements.</li><li>g. No exceptions observed.</li><li>h. No exceptions observed.</li><li>i. No exceptions observed.</li><li>j. No exceptions observed.</li></ol></li></ol>

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**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 October, November, and January for review. No exceptions observed.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Management's Response**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2025**

**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.