

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
June 30, 2018

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Vernon Parish School Board
Leesville, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of Vernon Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2018. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and management of Vernon Parish School Board, and is not intended to be and should not be used by any one other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 28, 2018

ANACOCO ELEMENTARY SCHOOL

Vernon Parish School Board
Leesville, Louisiana

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Anacoco Elementary School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit noted.

e. Examine all interfund transfers.

Comment: No interfund transfers noted.

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

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

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

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

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

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

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

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

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Anacoco Elementary School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected for the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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

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

Comment: No athletic events were held at this location.

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

Comment: No athletic events were held at this location.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were held at this location.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were held at this location.

Vernon Parish School Board
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Anacoco Elementary School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

Comment: A total of three checks were written in the month of March 2018. Noted one exception for which the purchase order did not have proper approval by the Principal.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

Comment: One exception was noted where there was no evidence of goods received.

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

Comment: Two exceptions were noted where credit card charge was not supported with an invoice.

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

Comment: Two exceptions were noted where payment was made late. No late fees were charged.

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

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

- i. Charge appears to be necessary and reasonable.

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

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Anacoco Elementary School

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

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

3. Review unpaid invoices for long outstanding amount.

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

ANACOCO HIGH SCHOOL

Vernon Parish School Board
Leesville, Louisiana

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Anacoco High School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit noted.

e. Examine all interfund transfers.

Comment: No interfund transfers noted.

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

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

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

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

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

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

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

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

**Vernon Parish School Board
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Anacoco High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected for the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

Comment: One exception was noted where receipts for baseball shirts and donations collected from January 20, 2018 through February 7, 2018 were not deposited timely. The deposit of \$1,197 was made on February 8, 2018.

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: Two exceptions were noted where a concession inventory form was completed showing beginning and ending inventory counts; however, no per item sales in dollars or total dollar sales were included on the reconciliation. There is no information to determine the amount being charged for each individual item.

3. Obtain copies of the game schedules for athletics and perform the following procedure:
The following procedures were performed for two softball games, two basketball games and one baseball game:

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

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

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

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

- c. Determine that ticket reconciliation was properly prepared.

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Anacoco High School

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

d. Trace the total deposit to proper posting.

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

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Anacoco High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

Comment: Reviewed a total of 55 checks for the month of March 2018. Noted one exception regarding invoices from a vendor with due dates prior to January 20, 2018, but not paid until March 1, 2018. The bookkeeper noted that the invoice was initially sent to the central office but was not marked received. Also noted the invoice was re-faxed to the school on February 27, 2018 from the vendor, which is why payment was issued on March 1, 2018.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

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

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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Anacoco High School

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

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

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

3. Review unpaid invoices for long outstanding amount.

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

EAST LEESVILLE ELEMENTARY SCHOOL

Vernon Parish School Board
Leesville, Louisiana

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East Leesville Elementary School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

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East Leesville Elementary School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected for the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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

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

Comment: No athletic events were held at this location.

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

Comment: No athletic events were held at this location.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were held at this location.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were held at this location.

Vernon Parish School Board
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East Leesville Elementary School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board
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East Leesville Elementary School

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

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

3. Review unpaid invoices for long outstanding amount.

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

EVANS HIGH SCHOOL

Vernon Parish School Board
Leesville, Louisiana

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Evans High School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

Vernon Parish School Board
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Evans High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: One exception was noted where the daily reconciliation for cash collected was not properly prepared.

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

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

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

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

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

Vernon Parish School Board
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Evans High School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board
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Evans High School

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

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

3. Review unpaid invoices for long outstanding amount.

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

HORNBECK HIGH SCHOOL

Vernon Parish School Board
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Hornbeck High School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

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Hornbeck High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected for the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: Four receipts could not be located for testing. Two receipts did not include the amount received.

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

Comment: Four receipts could not be located for testing. One deposit was 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.

Comment: Four receipts could not be located for testing. Two receipts did not include the amount received.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: Four receipts could not be located for testing. Two receipts did not include the amount received.

3. Obtain copies of the game schedules for athletics and perform the following procedure:
The following procedures were performed for two basketball games, two baseball games and one softball game:

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

Comment: No ticket reconciliation was performed for three of the five games.

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

Comment: One exception was noted regarding a lack of deposit support.

- c. Determine that ticket reconciliation was properly prepared.

Comment: Five exceptions were noted regarding improperly prepared ticket reconciliations. In three cases, no reconciliation was provided. In all five cases, tickets were not retained as evidence.

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Hornbeck High School

In two cases, the principal did not approve the count and the ticket count was not properly performed.

- d. Trace the total deposit to proper posting.

Comment: Two exceptions were noted. One exception was due to a lack of deposit support. The second involved a transfer for an amount that was already posted to the same account.

Vernon Parish School Board
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Hornbeck High School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

Comment: 46 checks were viewed. 18 checks were untimely, lacked documentation, or lacked proper approval. One check related to a double payment of \$51.49 for a substitute.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: Four checks could not be located for testing. No other exceptions noted.

- b. Check is signed by authorized personnel.

Comment: Four checks could not be located for testing. No other exceptions noted.

- c. Evidence of receipts of goods or services.

Comment: Four checks could not be located for testing. Two checks did not have evidence of receipt of goods or services.

- d. Invoice amount agrees with check amount.

Comment: Four checks could not be located for testing. Four checks did not agree to the invoice amount.

- e. Charge is supported by proper documentation.

Comment: Four checks could not be located for testing. Four checks did not have proper documentation attached.

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

Comment: Four checks could not be located for testing. Two checks were not paid timely.

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

Comment: Four checks could not be located for testing. No other exceptions were noted.

- i. Charge appears to be necessary and reasonable.

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Hornbeck High School

Comment: Four checks could not be located for testing. One check was paid to the wrong vendor.

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

Comment: Four checks could not be located for testing. One check was written in response to a notice of potential state sales tax that may be owed due to a prior purchase.

3. Review unpaid invoices for long outstanding amount.

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

LEESVILLE HIGH SCHOOL

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Leesville High School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Leesville High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected for the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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

The following procedures were performed for one softball game, two baseball games, two volleyball games, two soccer games, one football game, one basketball game, one powerlifting meet, and one track meet.

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

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

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Leesville High School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

Comment: Two exceptions were noted where checks were not paid timely. In both cases the invoice was submitted for payment after the due date.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

Comment: One exception was noted where check did not have proper documentation.

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Leesville High School

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

Comment: One exception noted where a student was given a cash reward and paid by a check made out to the student.

3. Review unpaid invoices for long outstanding amount.

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

LEESVILLE JR HIGH SCHOOL

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Leesville Jr High School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Leesville Jr High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: One exception was noted where the bank deposit slip was not included as support.

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

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

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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

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

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

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

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Leesville Jr High School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

Comment: Two exceptions were noted involving checks that contained only one signature instead of dual signatures.

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Leesville Jr High School

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

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

3. Review unpaid invoices for long outstanding amount.

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

VERNON MIDDLE SCHOOL

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Vernon Middle School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Vernon Middle School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected on the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

Comment: One exception noted where the receipt was not dated so timely deposit could not be determined.

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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

The following procedures were performed for one basketball game:

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

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

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Vernon Middle School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

Comment: One exception was noted where the invoice amount did not agree with the check amount.

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

Comment: Not applicable; check images did not include endorsement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Vernon Middle School

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

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

3. Review unpaid invoices for long outstanding amount.

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

WEST LEESVILLE ELEMENTARY SCHOOL

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

West Leesville Elementary School

Cash and Cash Equivalents

The following procedures were performed:

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

a. Verify the mathematical accuracy of the reconciliations.

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

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

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

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

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

d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

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

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

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

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

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

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

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

Comment: No outstanding checks over 90 days old were noted.

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

West Leesville Elementary School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

Comment: No cash was collected on the day of the cash count.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

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

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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

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

Comment: There were no athletic events at this location.

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

Comment: There were no athletic events at this location.

- c. Determine that ticket reconciliation was properly prepared.

Comment: There were no athletic events at this location.

- d. Trace the total deposit to proper posting.

Comment: There were no athletic events at this location.

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

West Leesville Elementary School

Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

Comment: Not applicable. Check images did not include endorsement.

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

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

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

Comment: One exception was noted where check was not coded correctly.

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

West Leesville Elementary School

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

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

- 3. Review unpaid invoices for long outstanding amount.

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

President
Angie Davis

Superintendent
James Williams

Vice-President
Vernon L. Travis, Jr.

Vernon Parish School Board

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BOARD MEMBERS:

District One
Doug Brandon
Robert Pynes, Jr.
Jim Seaman
Jackie Self
Steve Woods

District Two
Angie Davis

District Three
David Detz

District Four
Randy Martin

District Five
Shad Stewart

District Six
Vernon L. Travis, Jr.

District Seven
John Blankenbaker

District Eight
Gerald Cooley

Response to Student Activity Funds Findings:

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

Estimated completion date: April 1, 2019