

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2017**

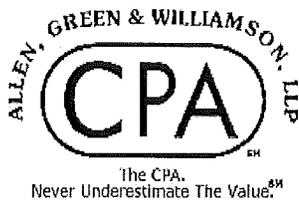
**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Claiborne Parish School Board
Homer, Louisiana

We have performed the procedures detailed in the following pages, which were agreed to by the Board and management of Claiborne 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, 2017. The management of Claiborne Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. 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 Claiborne 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
October 23, 2017

**Claiborne Parish School Board
Homer, Louisiana**

Haynesville Elementary School

**Claiborne Parish School Board
Homer, Louisiana**

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Haynesville Elementary School

Cash and Cash Equivalents

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

- a. Verify the mathematical accuracy of the reconciliations.

Comment: The bank reconciliation for the month of January 2017 was not properly completed; therefore, testing was not able to be performed for that month. No other exceptions noted.

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

Comment: The bank reconciliation for the month of January 2017 was not properly completed; therefore, testing was not able to be performed for that month. No other exceptions noted.

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

Comment: The bank reconciliation for the month of January 2017 was not properly completed; therefore, testing was not able to be performed for that month. No other exceptions noted.

- d. Determine the propriety of deposits in transit.

Comment: The bank reconciliation for the month of January 2017 was not properly completed; therefore, testing was not able to be performed. No deposits in transit noted for the other month selected for testing.

- e. Examine all interfund transfers.

Comment: There were no interfund transfers noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: The bank reconciliation for the month of January 2017 was not properly completed; therefore, testing was not able to be performed for that month. No other exceptions noted.

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

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

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Haynesville Elementary School

Cash and Cash Equivalents (continued)

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

Comment: The bank reconciliation for the month of January 2017 was not properly completed; therefore, testing was not able to be performed for that month. No other exceptions noted.

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Haynesville Elementary School

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 three days' receipts.

Comment: The school did not have any cash on the premises that had been received but had not been deposited. Therefore, unable to complete a cash count.

2. Select 25 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

- b. Determine deposit was made on a timely basis (within 3 business days).

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

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

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

3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.

Comment: Haynesville Elementary does not have any sports teams.

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

Comment: Haynesville Elementary does not have any sports teams.

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Haynesville Elementary School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: Haynesville Elementary does not have any sports teams.

- d. Trace the total deposit to proper posting.

Comment: Haynesville Elementary does not have any sports teams.

**Claiborne Parish School Board
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Haynesville Elementary School

Expenditures

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

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

2. Select 25 disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

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

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

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

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

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

**Claiborne Parish School Board
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Haynesville Elementary School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

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

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

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

- 3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: Haynesville Elementary does not have an active credit card.

- b. Charge is supported by proper documentation.

Comment: Haynesville Elementary does not have an active credit card.

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

Comment: Haynesville Elementary does not have an active credit card.

- d. Charge appears to be necessary and reasonable.

Comment: Haynesville Elementary does not have an active credit card.

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

Comment: Haynesville Elementary does not have an active credit card.

- 4. 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: Haynesville Elementary did not have any school sponsored fundraisers during the fiscal period.

**Claiborne Parish School Board
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Haynesville Elementary School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

**Claiborne Parish School Board
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Haynesville Junior High School

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Homer, Louisiana**

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Haynesville Junior High School

Cash and Cash Equivalents

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 noted as a result of applying agreed upon procedures.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

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

Comment: There were no deposits in transit noted on the reconciliations tested.
 - e. Examine all interfund transfers.

Comment: There were no interfund transfers noted on the reconciliations tested.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: There were two checks outstanding noted that were written during the prior fiscal year.
 - g. Ensure that all checks on the bank statement are accounted for.

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

Comment: There were two checks outstanding noted that were written during the prior fiscal year.

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Haynesville Junior High School

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 three days' receipts.

Comment: The school did not have any cash on the premises that had been received but had not been deposited. Therefore, unable to complete a cash count.

2. Select 25 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

- b. Determine deposit was made on a timely basis (within 3 business days).

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

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

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

3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.

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

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

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

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Haynesville Junior High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

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Homer, Louisiana**

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Haynesville Junior 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: No exceptions noted as a result of applying agreed upon procedures.

2. Select 25 disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

Comment: One exception noted where check did not have adequate supporting documentation.

- f. Endorsement agrees with payee.

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

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

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

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

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

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Haynesville Junior High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: One exception was noted where sales tax was improperly reimbursed to an employee, which is not considered a necessary expense.

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

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

- 3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: Haynesville Junior High does not have an active credit card.

- b. Charge is supported by proper documentation.

Comment: Haynesville Junior High does not have an active credit card.

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

Comment: Haynesville Junior High does not have an active credit card.

- d. Charge appears to be necessary and reasonable.

Comment: Haynesville Junior High does not have an active credit card.

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

Comment: Haynesville Junior High does not have an active credit card.

- 4. 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: Haynesville Junior High did not have school sponsored fundraisers during the fiscal year.

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Haynesville Junior High School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

**Claiborne Parish School Board
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Haynesville High School

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Haynesville High School

Cash and Cash Equivalents

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 noted as a result of applying agreed upon procedures.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

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

Comment: No deposits in transit noted on the reconciliations reviewed.
 - e. Examine all interfund transfers.

Comment: No interfund transfers noted on the reconciliations reviewed.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

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

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

Comment: No outstanding checks noted over 90 days old.

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Haynesville High School

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 three days' receipts.

Comment: A cash count was performed and no exceptions were noted as a result of applying the agreed upon procedures.

2. Select 25 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

- b. Determine deposit was made on a timely basis (within 3 business days).

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

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

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

3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.

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

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

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Haynesville High School

Receipts (continued)

- d. Trace the total deposit to proper posting.

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

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Haynesville 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: There was one instance noted where an invoice was not paid timely. No other exceptions noted.

2. Select 25 disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

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

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

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
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Haynesville High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

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

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

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

- 3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

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

- b. Charge is supported by proper documentation.

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

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

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

- d. Charge appears to be necessary and reasonable.

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

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

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

- 4. 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 noted as a result of applying agreed upon procedures.

**Claiborne Parish School Board
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Haynesville High School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

**Claiborne Parish School Board
Homer, Louisiana**

Homer Junior High School

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Homer Junior High School

Cash and Cash Equivalents

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 noted as a result of applying agreed upon procedures.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

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

Comment: There were no deposits in transit noted on the reconciliations tested.
 - e. Examine all interfund transfers.

Comment: There were no interfund transfers noted on the reconciliations tested.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

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

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

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

**Claiborne Parish School Board
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Homer Junior High School

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 three days' receipts.

Comment: The school did not have any cash on the premises that had been received but had not been deposited. Therefore, unable to complete a cash count.

2. Select 25 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

- b. Determine deposit was made on a timely basis (within 3 business days).

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

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

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

3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.

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

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

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

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Homer Junior High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

Comment: When testing a sample of four home games, there were three exceptions noted where ticket money was not properly allocated between appropriate funds when posted to the general ledger.

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Homer Junior 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: There was one instance noted where an invoice was not paid timely. No other exceptions noted.

2. Select 25 disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

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

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

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

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

Comment: There were eleven exceptions noted where the disbursement was not properly posted.

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Homer Junior High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

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

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

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

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

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

- b. Charge is supported by proper documentation.

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

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

Comment: One exception noted where amounts were not charged properly to correct funds.

- d. Charge appears to be necessary and reasonable.

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

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

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

4. 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: A sample of one fundraiser was selected for testing. The fundraiser was not properly approved prior to the start of the fundraiser, as required by School Board policy.

**Claiborne Parish School Board
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Homer Junior High School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

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Homer, Louisiana**

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Response to Exceptions

CLAIBORNE PARISH SCHOOL BOARD

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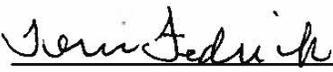
Response to 2016-2017 Student Activity Fund Findings:

The exceptions found at each school by external auditors have been discussed with the principals and school secretaries and plans have been formulated to resolve any exceptions found to be existing in student activity funds at their respective school. In-house training will continue as in the past along with external audits of the schools in the future. The Business Manager and the Superintendent will continue to review financials along with bank reconciliations each month for each school and will address any concerns noted.

The Claiborne Parish School Board is committed to the safekeeping of all its student activity funds and is continually striving to achieve excellence in financial reporting and compliance for all of our schools.



Superintendent



Business Manager