

**Bossier Parish School Board**  
**Bellaire Elementary School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



**Carr, Riggs & Ingram, LLC**  
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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Bellaire Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bellaire Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Bellaire Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

- c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

- d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

- e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

- f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

- g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

- h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

- 4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

- a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: There were two exceptions identified where the credit card statement did not include evidence of review and approval by someone other than the authorized cardholder.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: No exceptions were found as a result of performing this procedure.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

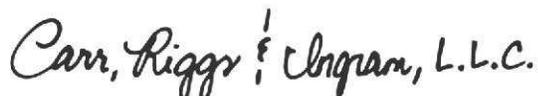
iii) Other documentation that may be required by written policy.

**Results: No exceptions were found as a result of performing this procedure.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bellaire Elementary School. 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 Bellaire Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bellaire Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**

**Benton High School**

**Benton, Louisiana**

**School Activity Funds**

**Agreed-Upon Procedures**

**For the year ended June 30, 2022**



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Benton High School  
Benton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Benton High School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Benton High School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: One exception was identified where the bank reconciliation was not prepared on a timely basis.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: Two exceptions were identified where management has no documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: Four exceptions were identified where a validated deposit slip was not retained.**

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

**Results: No exceptions were found as a result of performing this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: One exception was identified where proper supporting documentation was not retained.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: One exception was identified where the supporting documentation amount did not agree with check amount.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: Two exceptions were identified where the invoice date was not within 60 days of the check date.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of performing this procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions were found as a result of performing this procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

- i) An original itemized receipt (i.e., identifies precisely what was purchased).
- ii) Documentation of the business/public purpose.
- iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Benton High School. 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 Benton High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Benton High School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**

**Cope Middle School  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

**For the year ended June 30, 2022**



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Cope Middle School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Cope Middle School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Cope Middle School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Eleven exceptions were identified where the documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: Two exceptions were identified where the invoice date was not within 60 days of the check date.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Five exceptions were identified where sales tax was paid on the purchase.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: One exception was identified where no receipt or invoice was provided, as such, we could not perform this procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions were found as a result of performing this procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: One exception was identified where the statement did not have evidence of review and approval by someone other than the authorized cardholder.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: One exception was identified where finance charges and late fees were assessed on the selected statement.**

c) For each transaction, report whether the transaction is supported by:

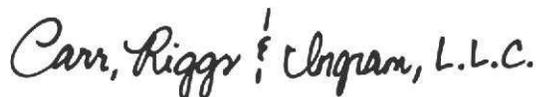
- i) An original itemized receipt (i.e., identifies precisely what was purchased).
- ii) Documentation of the business/public purpose.
- iii) Other documentation that may be required by written policy.

**Results: No exceptions were found as a result of performing this procedure.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Cope Middle School. 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 Cope Middle School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Cope Middle School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**  
**Greenacres Middle School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Greenacres Middle School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Greenacres Middle School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Greenacres Middle School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Four exceptions were identified where the supporting documentation was either not provided or did not indicate when the funds were received, as such, we could not determine timeliness.**

c) Trace to proper posting the general ledger.

**Results: One exception was identified where supporting documentation was not provided, as such, we could not determine proper posting to the general ledger.**

d) Trace to proper supporting documentation.

**Results: Four exceptions were identified where receipts lacked detailed information regarding the receipt of funds. One exception was identified where no supporting documentation was provided. One exception was identified where the receipt records did not agree with amount deposited.**

## Disbursements

- 3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: One exception was identified where the invoice date was not within 60 days of the check date.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Three exceptions were identified where sales tax was paid on the purchases.**

- 4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: No exceptions were found as a result of performing this procedure.**

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: One exception was identified where finance charges were assessed on the selected statement.**

- c) For each transaction, report whether the transaction is supported by:

- i) An original itemized receipt (i.e., identifies precisely what was purchased).

**Results: No exceptions were found as a result of performing this procedure.**

- ii) Documentation of the business/public purpose.

**Results: No documentation of the business/public purpose was observed for the transactions identified on the two monthly statements subject to this procedure.**

- iii) Other documentation that may be required by written policy.

**Results: No exceptions were found as a result of performing this procedure.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Greenacres Middle School. 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.

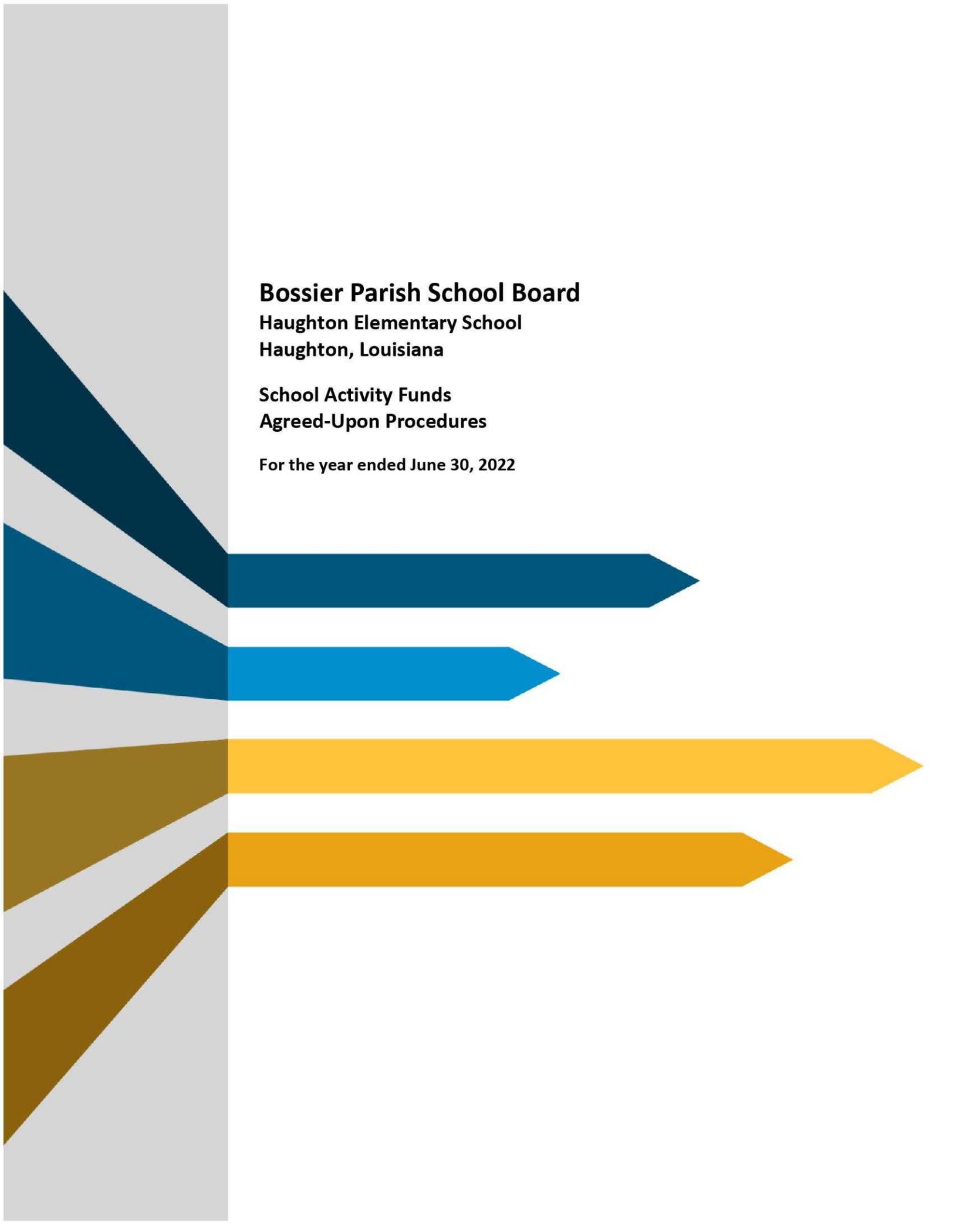
We are required to be independent of Greenacres Middle School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Greenacres Middle School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**  
**Haughton Elementary School**  
**Haughton, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Haughton Elementary School  
Haughton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Haughton Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Haughton Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: The one transfer subject to this procedure did not have proper supporting documentation.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: One exception was identified where the deposit was not made timely. Two exceptions were found where the daily deposit form was not dated, as such, we could not determine if the deposits were made timely.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of performing this procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions were found as a result of performing this procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

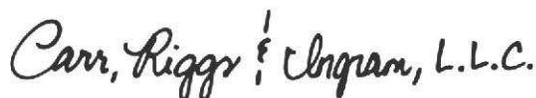
- i) An original itemized receipt (i.e., identifies precisely what was purchased).
- ii) Documentation of the business/public purpose.
- iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Haughton Elementary School. 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 Haughton Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Haughton Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**  
**Haughton High School**  
**Haughton, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Haughton High School  
Haughton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Haughton High School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Haughton High School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

- b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

- c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

- d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

- e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

- f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

- g) Accounting distribution/classification is consistent and correctly posted.

**Results: We identified one exception where the check number on the cancelled check did not agree with the check number in the system.**

- h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

- 4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

- a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of performing this procedure.**

- b) Documentation of the business/public purpose.

**Results: No exceptions were found as a result of performing this procedure.**

- c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:
  - a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

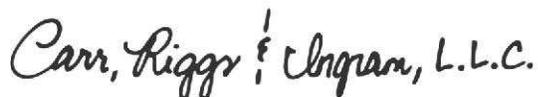
- c) For each transaction, report whether the transaction is supported by:
  - i) An original itemized receipt (i.e., identifies precisely what was purchased).
  - ii) Documentation of the business/public purpose.
  - iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Houghton High School. 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.

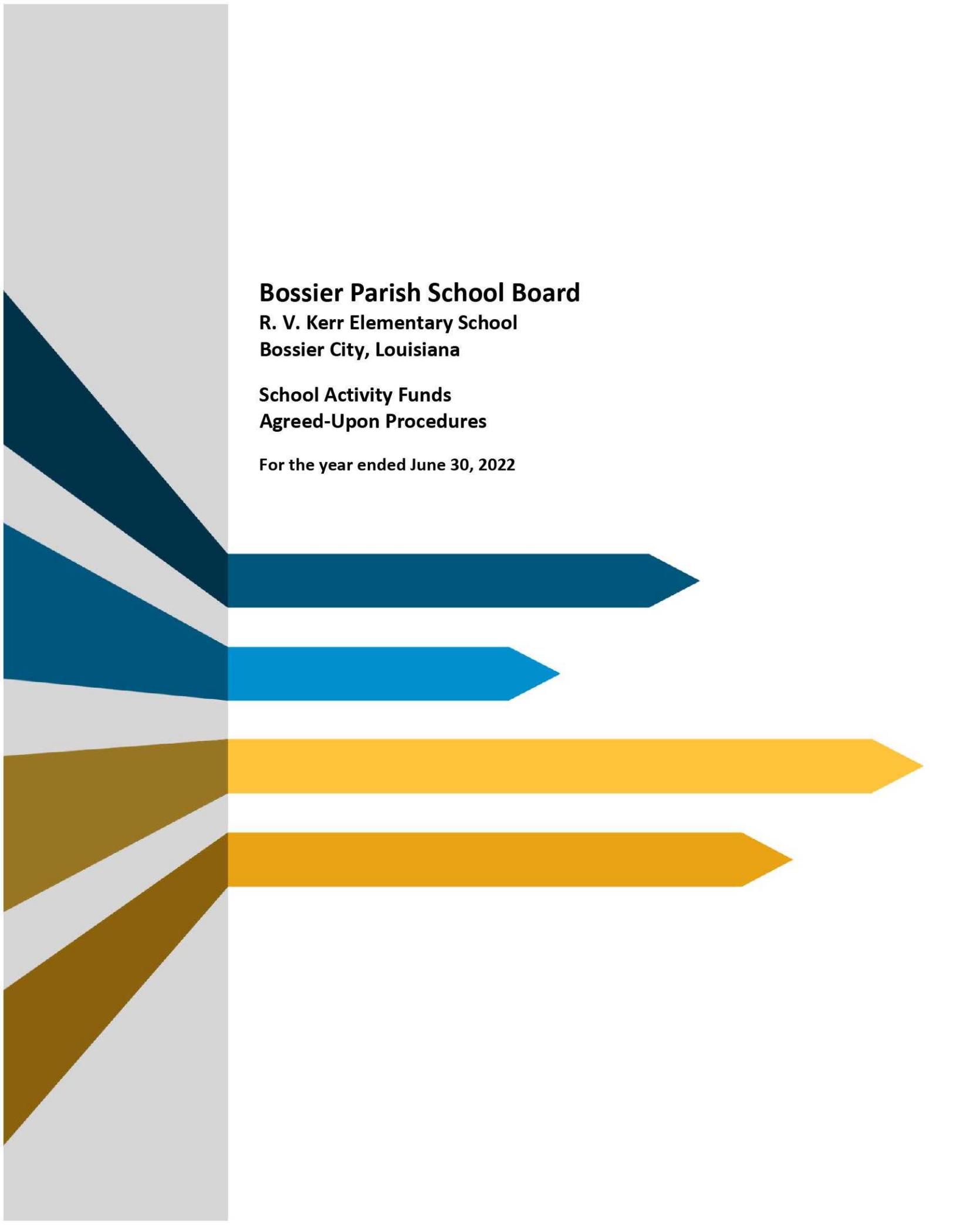
We are required to be independent of Houghton High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Houghton High School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**  
**R. V. Kerr Elementary School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
R. V. Kerr Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of R. V. Kerr Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

R. V. Kerr Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: One exception was identified where the bank reconciliation was not prepared on a timely basis.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Four exceptions were identified where documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Two exceptions were identified where sales tax was paid on the purchases.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:
- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Principal.**

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Principal.**

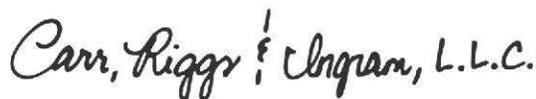
- c) For each transaction, report whether the transaction is supported by:
  - i) An original itemized receipt (i.e., identifies precisely what was purchased).
  - ii) Documentation of the business/public purpose.
  - iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Principal.**

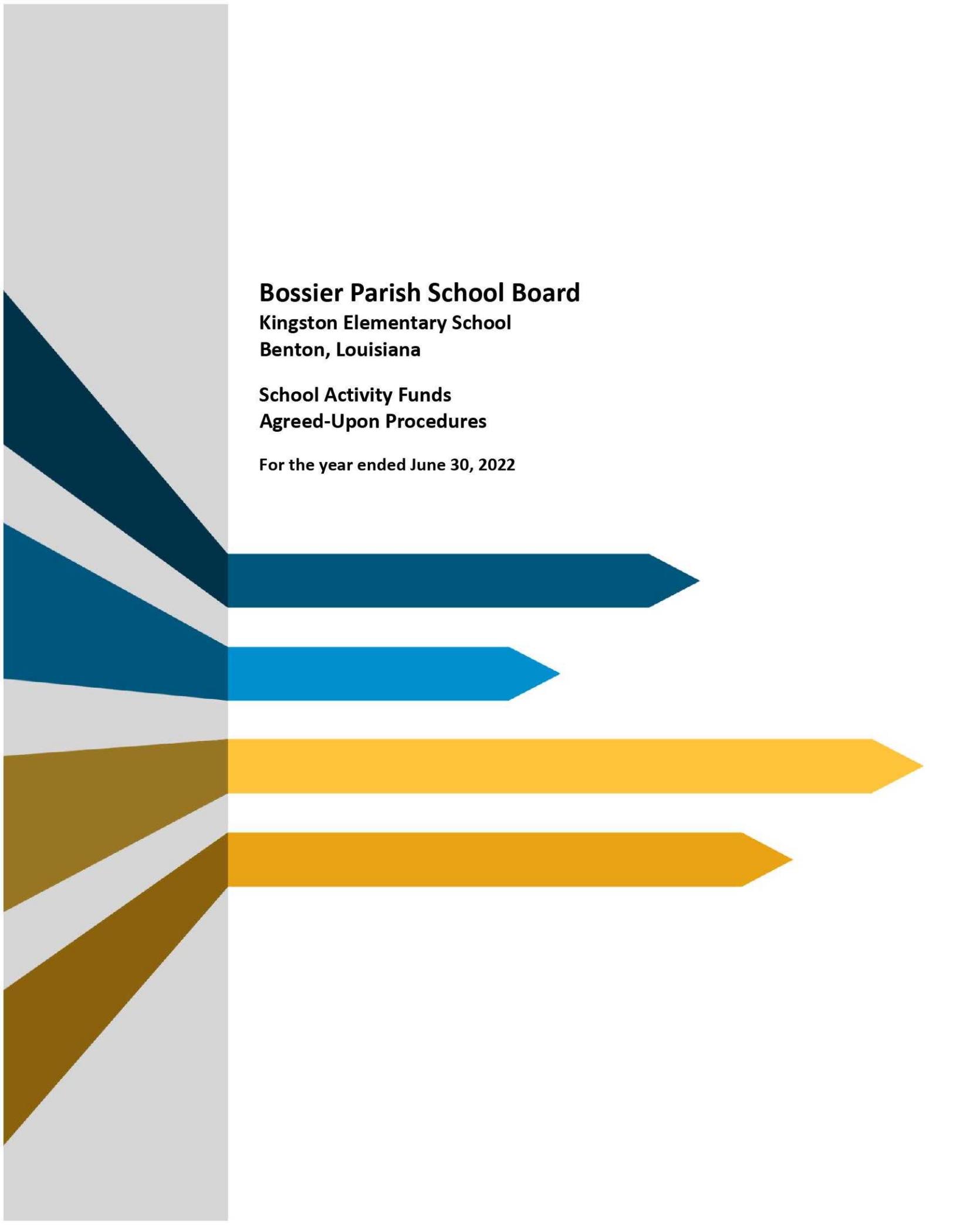
We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of R. V. Kerr Elementary School. 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 R. V. Kerr Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of R. V. Kerr Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

  
**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board  
Kingston Elementary School  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Kingston Elementary School  
Benton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Kingston Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Kingston Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: One exception was identified where the deposit was not made on a timely basis. Two exceptions were identified where the receipt records were not dated, as such, we could not perform this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Four exceptions were identified where documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Two exceptions were identified where sales tax was paid on the purchases.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:
- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

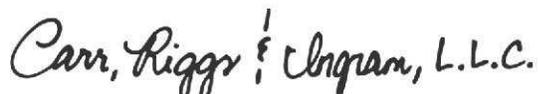
- c) For each transaction, report whether the transaction is supported by:
  - i) An original itemized receipt (i.e., identifies precisely what was purchased).
  - ii) Documentation of the business/public purpose.
  - iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Kingston Elementary School. 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 Kingston Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Kingston Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

  
**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**  
**Parkway High School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Parkway High School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Parkway High School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Parkway High School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: One exception was identified where the bank reconciliation was not prepared on a timely basis.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Three exceptions were identified where the deposit was not made on a timely basis.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Two exceptions were identified where documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of performing this procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions were found as a result of performing this procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

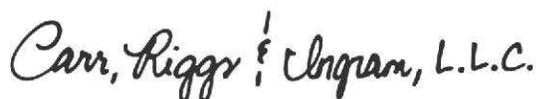
- i) An original itemized receipt (i.e., identifies precisely what was purchased).
- ii) Documentation of the business/public purpose.
- iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Parkway High School. 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.

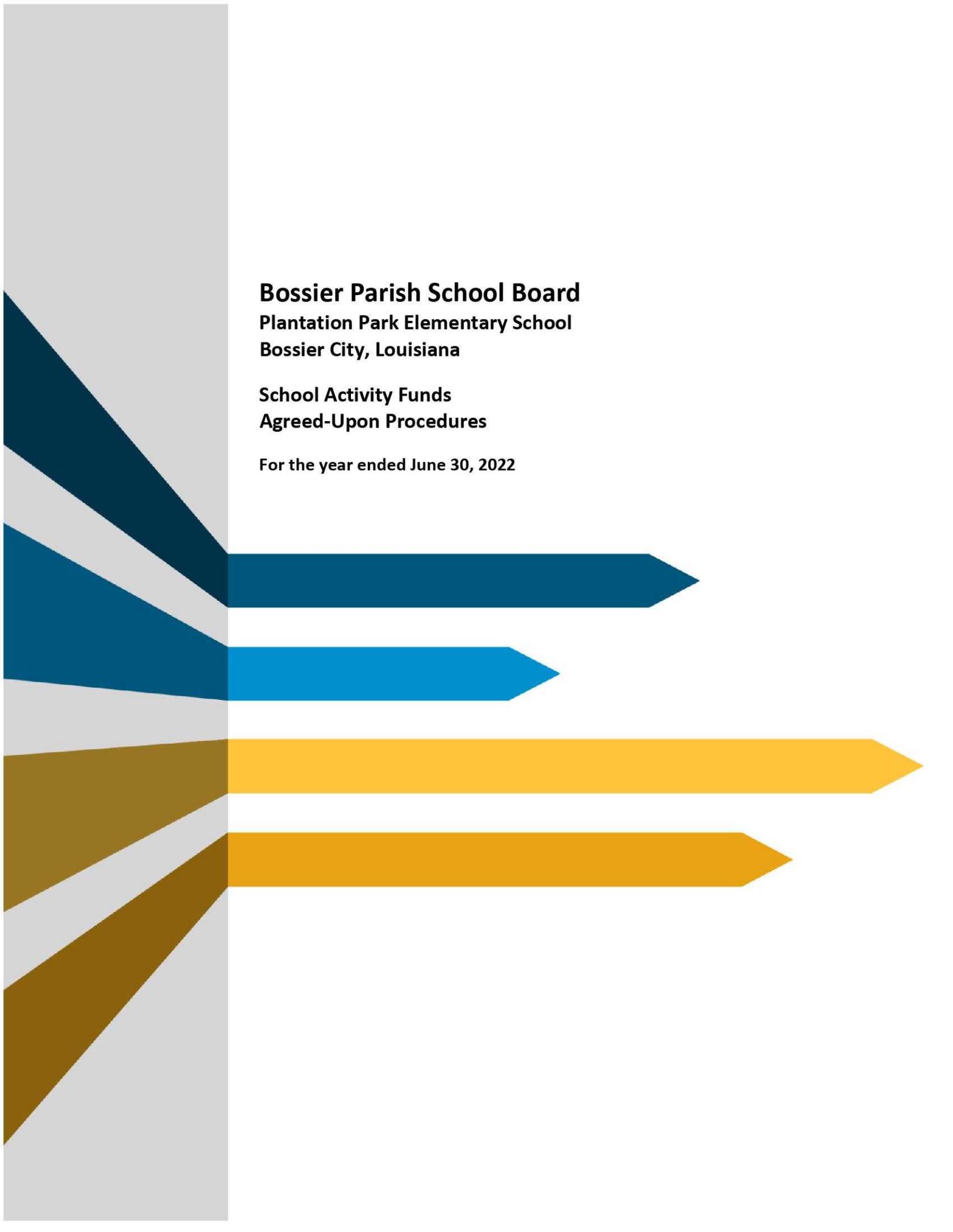
We are required to be independent of Parkway High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Parkway High School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board  
Plantation Park Elementary School  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Plantation Park Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Plantation Park Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Plantation Park Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: One exception was identified where there was no validated deposit slip.**

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

**Results: Two exceptions were identified where the deposit was not made on a timely basis. Seven exceptions were identified where the supporting documentation did not indicate when the funds were received, as such, we could not determine timeliness.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: One exception was identified where no supporting documentation was provided for a portion of the receipt. One additional exception was identified where the supporting documentation did not agree to the amount deposited.**

## Disbursements

- 3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Three exceptions were identified where documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: One exception was identified where the invoice amount does not agree with the check amount.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: One exception was identified where the invoice date was more than 60 days before the check date.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: One exception was identified where sales tax was paid on the purchase.**

- 4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Plantation Park Elementary School. 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.

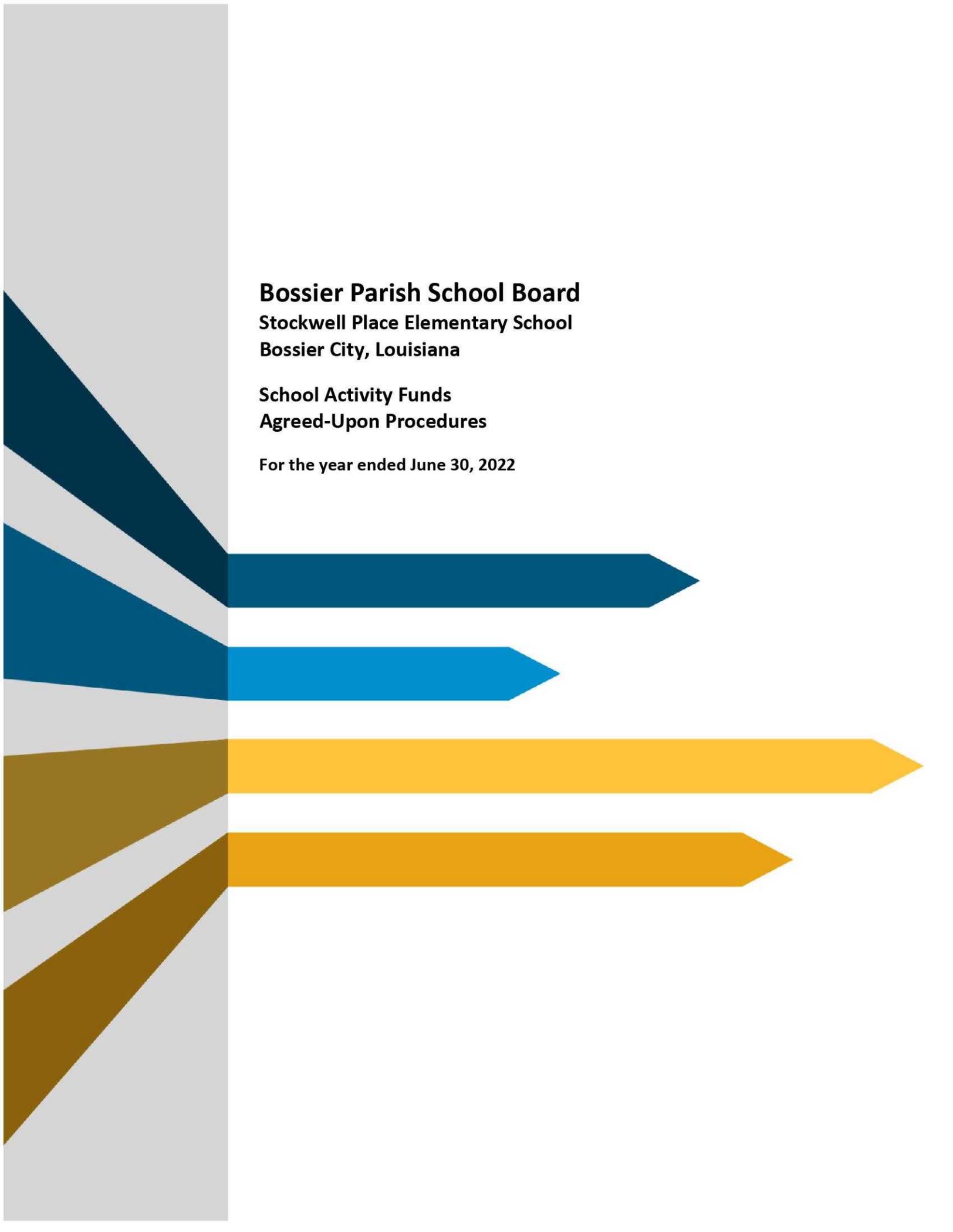
We are required to be independent of Plantation Park Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Plantation Park Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board  
Stockwell Place Elementary School  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Stockwell Place Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Stockwell Place Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Stockwell Place Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Five exceptions were identified where the deposit was not made on a timely basis.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

- c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

- d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

- e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

- f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

- g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

- h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

- 4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

- a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions were found as a result of performing this procedure.**

- b) Documentation of the business/public purpose.

**Results: No exceptions were found as a result of performing this procedure.**

- c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Principal.**

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Principal.**

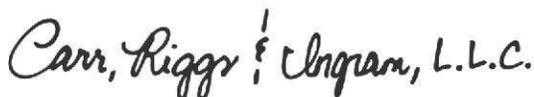
- c) For each transaction, report whether the transaction is supported by:
  - i) An original itemized receipt (i.e., identifies precisely what was purchased).
  - ii) Documentation of the business/public purpose.
  - iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Principal.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Stockwell Place Elementary School. 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.

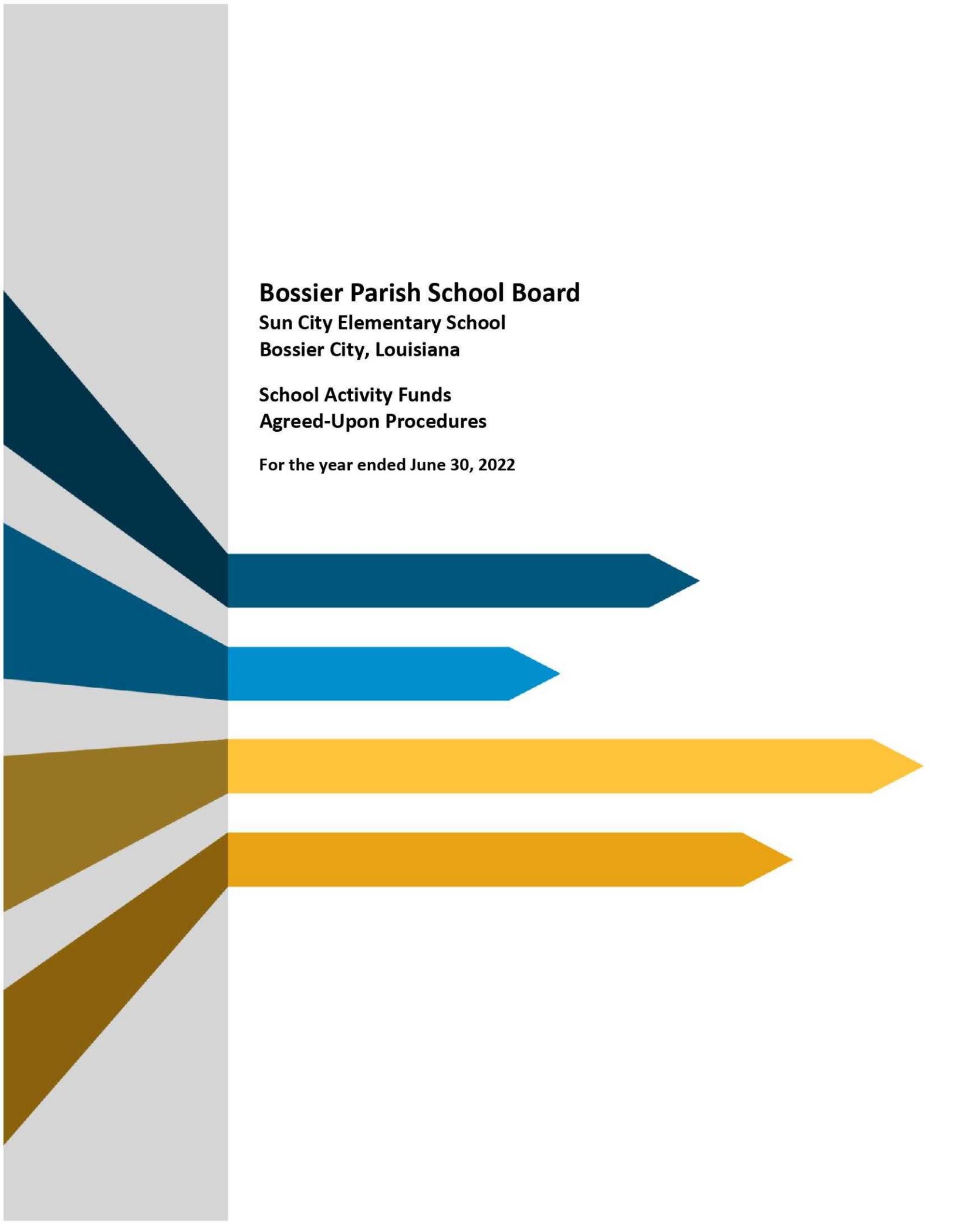
We are required to be independent of Stockwell Place Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Stockwell Place Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**  
**Sun City Elementary School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2022



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
Sun City Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Sun City Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Sun City Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: One exception was identified where the transfer did not have proper supporting documentation.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Six exceptions were identified where the deposit was not made timely. Two exceptions were identified where appropriate supporting documentation was not provided, as such, we could not perform this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: Two exceptions were identified where appropriate supporting documentation was not provided, as such, we could not perform this procedure.**

## Disbursements

- 3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

- a) Documentation is cancelled to prevent duplicate payment.

**Results: Ten exceptions were identified where documentation was not cancelled to prevent duplicate payment.**

- b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

- c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

- d) Invoice amount agrees with check amount.

**Results: One exception was identified where invoice amount did not agree with check amount.**

- e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

- f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

- g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

- h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: Nine exceptions were identified where sales tax was paid on the purchases.**

- 4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

- a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Secretary.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Secretary.**

c) For each transaction, report whether the transaction is supported by:  
i) An original itemized receipt (i.e., identifies precisely what was purchased).  
ii) Documentation of the business/public purpose.  
iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Secretary.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Sun City Elementary School. 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 Sun City Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Sun City Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022



**Bossier Parish School Board**

**T. L. Rodes Elementary School  
Haughton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

**For the year ended June 30, 2022**



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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board  
T. L. Rodes Elementary School  
Haughton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of T. L. Rodes Elementary School (the School) for the year ended June 30, 2022. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

T. L. Rodes Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting**

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2021 to April 30, 2022. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

**Results: No exceptions were found as a result of performing this procedure.**

b) Mathematically check the accuracy of the reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

**Results: No exceptions were found as a result of performing this procedure.**

d) Agree the reconciled book balance to the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

e) Determine the propriety of deposits in transit.

**Results: No exceptions were found as a result of performing this procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions were found as a result of performing this procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

**Results: No exceptions were found as a result of performing this procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions were found as a result of performing this procedure.**

### **Receipts**

2) Randomly select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2021 to April 30, 2022:

a) Trace to a validated deposit slip.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results: No exceptions were found as a result of performing this procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions were found as a result of performing this procedure.**

d) Trace to proper supporting documentation.

**Results: Four exceptions were identified where the supporting documentation did not include a detail listing of cash receipts.**

### **Disbursements**

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2021 to April 30, 2022:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions were found as a result of performing this procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions were found as a result of performing this procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions were found as a result of performing this procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions were found as a result of performing this procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions were found as a result of performing this procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions were found as a result of performing this procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions were found as a result of performing this procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions were found as a result of performing this procedure.**

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

**Results One exception was identified where sales tax was paid on an online purchase.**

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2021 to April 30, 2022. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

b) Documentation of the business/public purpose.

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No disbursements related to travel and/or travel reimbursements were identified, as such, this procedure is not applicable.**

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2021 to April 30, 2022:
- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

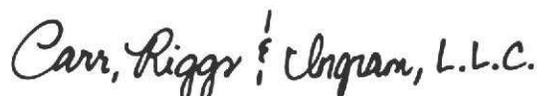
- c) For each transaction, report whether the transaction is supported by:
  - i) An original itemized receipt (i.e., identifies precisely what was purchased).
  - ii) Documentation of the business/public purpose.
  - iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of T. L. Rodes Elementary School. 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 T. L. Rodes Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of T. L. Rodes Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.



**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana  
September 19, 2022