

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**



**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures**

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**Claiborne Parish School Board  
Homer, Louisiana**

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

Claiborne Parish School Board  
Homer, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of Claiborne Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2020. The management of Claiborne Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

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

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

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP  
Monroe, Louisiana  
February 5, 2021

**Claiborne Parish School Board  
Homer, Louisiana**

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# **Homer Elementary School**

**Claiborne Parish School Board  
Homer, Louisiana**

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**Homer Elementary School**

## **Cash and Cash Equivalents**

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

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

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

## **Receipts**

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

**Comment:** No cash was noted on hand during fieldwork.

2. Select 25 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 3 business days).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

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

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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**Homer Elementary School**

**Receipts (continued)**

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** No athletic events were noted at this location.

**Expenditures**

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

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

2. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Documentation is canceled to prevent duplicate payment.
  - b. Check is signed by authorized personnel.
  - c. Evidence of receipts of goods or services.
  - d. Invoice amount agrees with check amount.
  - e. Charge is supported by proper documentation.
  - f. Endorsement agrees with payee.
  - g. Invoice date is current when compared to date of check.
  - h. Accounting distribution/classification is consistent and correctly posted.
  - i. Charge appears to be necessary and reasonable.
  - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Homer Elementary School**

**Expenditures (continued)**

3. Select two months of credit card statements and test for the following attributes:
- a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

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

**Comment:** One fundraiser was approved by principal but approval was not dated. No other exceptions were noted as a result of applying the agreed upon procedures.

**Financial Reporting**

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

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

## **Homer Junior High School**

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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**Homer Junior High School**

## **Cash and Cash Equivalents**

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

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures. Four checks were have not cleared as of year-end and school has investigated.

## **Receipts**

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

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

2. Select 25 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 3 business days).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

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

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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**Homer Junior High School**

## **Receipts (continued)**

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

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

## **Expenditures**

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

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

2. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Documentation is canceled to prevent duplicate payment.
  - b. Check is signed by authorized personnel.
  - c. Evidence of receipts of goods or services.
  - d. Invoice amount agrees with check amount.
  - e. Charge is supported by proper documentation.
  - f. Endorsement agrees with payee.
  - g. Invoice date is current when compared to date of check.
  - h. Accounting distribution/classification is consistent and correctly posted.
  - i. Charge appears to be necessary and reasonable.
  - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One exception was noted where supporting documentation for check could not be located; therefore, the disbursement could not be tested. Additionally, five exceptions noted where the check was not signed by the appropriate number of signatures. No other exceptions noted were noted as a result of applying the agreed upon procedures.

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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**Homer Junior High School**

**Expenditures (continued)**

3. Select two months of credit card statements and test for the following attributes:
- a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One exception noted where charges were not supported by receipts or documentation.

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

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

**Financial Reporting**

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

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

## **Homer High School**

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Homer High School**

## **Cash and Cash Equivalents**

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

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

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

## **Receipts**

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

**Comment:** No cash was noted on hand during fieldwork.

2. Select 25 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 3 business days).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

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

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Homer High School**

## **Receipts (continued)**

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

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

## **Expenditures**

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

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

2. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Documentation is canceled to prevent duplicate payment.
  - b. Check is signed by authorized personnel.
  - c. Evidence of receipts of goods or services.
  - d. Invoice amount agrees with check amount.
  - e. Charge is supported by proper documentation.
  - f. Endorsement agrees with payee.
  - g. Invoice date is current when compared to date of check.
  - h. Accounting distribution/classification is consistent and correctly posted.
  - i. Charge appears to be necessary and reasonable.
  - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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June 30, 2020**

**Homer High School**

**Expenditures (continued)**

3. Select two months of credit card statements and test for the following attributes:
- a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

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

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

**Financial Reporting**

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

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

## **Summerfield High School**

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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June 30, 2020**

**Summerfield High School**

## **Cash and Cash Equivalents**

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

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Ensure that all checks on the bank statement are accounted for.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
- i. Investigate any outstanding checks which are over 90 days old.

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

## **Receipts**

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

**Comment:** No cash was noted on hand during fieldwork.

2. Select 25 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 3 business days).
  - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

**Comment:** One exception noted where receipt numbers reflected on the deposit slip did not agree to receipt numbers for the actual deposit.

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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June 30, 2020**

**Summerfield High School**

## **Receipts (continued)**

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis.
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting.

**Comment:** One exception noted due to a ticket reconciliation not completed properly. No other exceptions were noted as a result of applying the agreed upon procedures.

## **Expenditures**

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

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

2. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Documentation is canceled to prevent duplicate payment.
  - b. Check is signed by authorized personnel.
  - c. Evidence of receipts of goods or services.
  - d. Invoice amount agrees with check amount.
  - e. Charge is supported by proper documentation.
  - f. Endorsement agrees with payee.
  - g. Invoice date is current when compared to date of check.
  - h. Accounting distribution/classification is consistent and correctly posted.
  - i. Charge appears to be necessary and reasonable.
  - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

**Claiborne Parish School Board  
Homer, Louisiana**

**Student Activity Funds  
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**Summerfield High School**

**Expenditures (continued)**

3. Select two months of credit card statements and test for the following attributes:
- a. Evidence of receipts of goods or services.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is consistent and correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

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

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

**Financial Reporting**

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

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

## CLAIBORNE PARISH SCHOOL BOARD

Post Office Box 600  
415 East Main  
Homer, Louisiana 71040-0600  
Phone: (318) 927-3502 Fax: (318) 927-9184  
www.claibornepsb.org

February 5, 2021

### Response to 2019-2020 Student Activity Fund Findings:

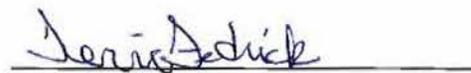
The exceptions found at each school by external auditors have been discussed with the principals and school secretaries and plans have been formulated to resolve any exceptions found to be existing in student activity funds at their respective school. In-house training continues as in the past along with external audits of the schools in the future.

The Business Manager and the Superintendent will continue to review financials along with bank reconciliations each month for each school and will address any concerns noted. The school accounts are also available to view with on-line access.

At the beginning of 2019-2020, the business office increased monthly assistance to all the school with a business office employee visiting each school. The school financial information is examined for any concerns or improvements to suggest to the principal and school secretary. The school secretaries contact the business manager when situations arise in which they need further direction as to the proper procedures to correctly record the items.

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

  
\_\_\_\_\_  
Superintendent

  
\_\_\_\_\_  
Business Manager

*"An Equal Opportunity Employer"*