

**Vernon Parish School Board
Leesville, Louisiana**

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

Vernon Parish School Board
Leesville, Louisiana

Student Activity Funds
June 30, 2025

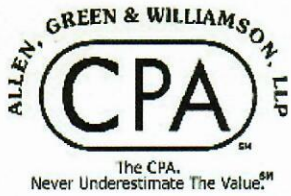
CONTENTS

	<u>Page</u>
Independent Accountant's Report.....	5
Anacoco High School	6
Receipts.....	7
Expenditures.....	8
Fundraisers	8
Credit Cards	9
Hornbeck High School.....	10
Receipts	11
Expenditures.....	12
Fundraisers	12
Credit Cards	13
Leesville High School.....	14
Receipts.....	15
Expenditures.....	16
Fundraisers	17
Credit Cards	17
Leesville Junior High School	18
Receipts.....	19
Expenditures.....	20
Fundraisers	20
Credit Cards	21
Rosepine Elementary School	22
Receipts.....	23
Expenditures.....	24
Fundraisers	24
Credit Cards	25
Pickering High School	26
Receipts.....	27
Expenditures.....	28
Fundraisers	28
Credit Cards	29
Rosepine High School.....	30
Receipts.....	31
Expenditures.....	32
Fundraisers	32
Credit Cards	33

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
June 30, 2025**

Pitkin High School	34
Receipts	35
Expenditures.....	36
Fundraisers	36
Credit Cards	37
Hicks High School	38
Receipts	39
Expenditures.....	40
Fundraisers	40
Credit Cards	41
Evans High School.....	42
Receipts	43
Expenditures.....	43
West Elementary School	44
Receipts	45
Expenditures.....	45
Vernon Middle School	46
Receipts	47
Expenditures.....	47
Simpson High School.....	48
Receipts	49
Expenditures.....	49
Parkway Elementary School	50
Receipts	51
Expenditures.....	51
Anacoco Elementary School	52
Receipts	53
Expenditures.....	53
Pickering Elementary School.....	54
Receipts	55
Expenditures.....	55
Management’s Response.....	56



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Independent Accountant's Report on Applying Agreed-Upon Procedures

Vernon Parish School Board
Leesville, Louisiana

We have performed the procedures described in the following pages on the receipts and expenditures of all Vernon Parish School Board schools for the fiscal year ended June 30, 2025. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the Vernon Parish School Board, Leesville, Louisiana has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board management to evaluate the operations of the student activity funds for the fiscal year ended June 30, 2025. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all 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 findings are described on the following pages. We were engaged by Vernon Parish School Board to perform this agreed-upon procedures engagement and the engagement was conducted 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 student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Vernon Parish School Board and meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed upon procedures engagement. This report is intended solely for the information and use of the Board and management of Vernon Parish School Board and is not intended to be and should not be used by 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
December 15, 2025

ANACOCO HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Anacoco High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that 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 fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

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

3. Obtain copies of the game schedules for 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.

**Vernon Parish School Board
Leesville, Louisiana**

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

Anacoco High School

Expenditures

The following procedures were performed:

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

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

3. Review unpaid invoices for long overdue invoices.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Anacoco High School

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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 was noted due to payment of a late fee.

HORNBECK HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Hornbeck High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that 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 fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

Comment: Five exceptions noted due to ticket reconciliations and concessions inventory not agreeing with deposit total.

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: Two exceptions were noted due to ticket reconciliations not being properly prepared.

**Vernon Parish School Board
Leesville, Louisiana**

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

Hornbeck High School

Expenditures

The following procedures were performed:

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

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

3. Review unpaid invoices for long overdue invoices.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

Comment: One exception noted where a financial summary was not completed.

**Vernon Parish School Board
Leesville, Louisiana**

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

Hornbeck High School

Credit Cards

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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.

LEESVILLE HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Leesville High School

Receipts

The following procedures were performed:

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

Comment: Two exceptions were noted due to receipts not being issued for all monies on hand and undeposited monies representing over three days of receipts.

2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

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

3. Obtain copies of the game schedules for 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.

**Vernon Parish School Board
Leesville, Louisiana**

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

Leesville High School

Expenditures

The following procedures were performed:

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

Comment: Two exceptions noted due to invoices being over 30 days outstanding.

2. Select twenty-five 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where invoice date was not current when compared to date of check, one exception noted where accounting classification was not correctly posted, and one exception noted where expenditure for teacher meal was provided as a token of appreciation, which is not in accordance with the School Board's financial policies.

3. Review unpaid invoices for long outstanding amount.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Leesville High School

Fundraisers

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

Comment: One exception noted where financial conclusion sheet was not prepared.

Credit Cards

3. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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 interest was paid on credit card statement and one exception noted where sales tax was paid on a receipt, both of which are against the School Board's financial policies.

LEESVILLE JUNIOR HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Leesville Junior High School

Receipts

The following procedures were performed:

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

Comment: No cash was on hand at the time of the visit.

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

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

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

3. Obtain copies of the game schedules for 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.

**Vernon Parish School Board
Leesville, Louisiana**

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

Leesville Junior High School

Expenditures

The following procedures were performed:

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

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.
- b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Leesville Junior High School

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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.

ROSEPINE ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Rosepine Elementary School

Receipts

The following procedures were performed:

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

Comment: No cash was on hand at the time of the visit.

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

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

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

3. Obtain copies of the game schedules for 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.

**Vernon Parish School Board
Leesville, Louisiana**

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

Rosepine Elementary School

Expenditures

The following procedures were performed:

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

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception was noted for evidence of receipt of goods or services and one exception was noted for invoice date being current when compared to the date of the check.

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Rosepine Elementary School

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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.

PICKERING HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Pickering High School

Receipts

The following procedures were performed:

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

Comment: No cash on hand was on hand at the time of the visit.

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

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

Comment: Three exceptions noted where deposit was not made timely, one exception noted where individual receipts within deposit could not be traced to the deposit because no receipt was provided. Could not tell when monies for this deposit were received or if the amount matched the deposit.

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 where there was a \$120 variance between ticket reconciliation and deposit amount because gatekeepers paid themselves out of the cash box which is against School Board policy.

**Vernon Parish School Board
Leesville, Louisiana**

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

Pickering High School

Expenditures

The following procedures were performed:

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

Comment: One exception noted where invoice was over 30 days outstanding and four exceptions noted where no documentation was provided for the checks.

2. Select twenty-five 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.
- b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Pickering High School

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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 noted as a result of applying the agreed upon procedures.

ROSEPINE HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Rosepine High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that 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 fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

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

3. Obtain copies of the game schedules for 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.

**Vernon Parish School Board
Leesville, Louisiana**

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

Rosepine High School

Expenditures

The following procedures were performed:

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

Comment: Noted two checks written in the past month that was for travel dating back to December 2024.

2. Select twenty-five 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where a check written for travel was missing the travel form and one exception noted where a purchase order was missing a signature.

3. Review unpaid invoices for long outstanding amount.

Comment: There were no unpaid invoices at the time of the visit.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Rosepine High School

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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.

PITKIN HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Pitkin High School

Receipts

The following procedures were performed:

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

Comment: No cash on hand at the time of the visit.

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

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

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

3. Obtain copies of the game schedules for 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.

**Vernon Parish School Board
Leesville, Louisiana**

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

Pitkin High School

Expenditures

The following procedures were performed:

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

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

4. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Pitkin High School

Credit Cards

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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 the total of the receipts did not agree with the check amount.

HICKS HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Hicks High School

Receipts

The following procedures were performed:

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

Comment: No cash on hand at the time of the visit.

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

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis (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, and concessions inventory or admission ticket reconciliation.

Comment: Three exceptions noted for deposit not made on a timely basis.

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: Two exceptions where the ticket count was not correct.

**Vernon Parish School Board
Leesville, Louisiana**

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

Hicks High School

Expenditures

The following procedures were performed:

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

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
 - b. Established controls were properly followed.

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

**Vernon Parish School Board
Leesville, Louisiana**

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

Hicks High School

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution /classification is 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 due to a missing receipt.

EVANS HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Evans High School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

Comment: One exception noted where deposit was not made timely and two exceptions noted where the concession inventory was off from the amount deposited by 25 cents.

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two exceptions noted where accounting classification was not correctly posted.

WEST ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

West Elementary School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

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

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. 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.

VERNON MIDDLE SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Vernon Middle School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

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

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where sales tax was paid on a purchase.

SIMPSON HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Simpson High School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

Comment: Four exceptions noted where deposit was not made timely.

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. 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.

PARKWAY ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Parkway Elementary School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

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

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Three exceptions noted where invoice date was not current when compared to the date of the check.

ANACOCO ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Anacoco Elementary School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

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

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where interest was paid on credit card charges.

PICKERING ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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

Pickering Elementary School

Receipts

The following procedures were performed:

1. Select ten 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, and concessions inventory or admission ticket reconciliation.

Comment: One exception noted where timeliness of deposit could not be determined as the receipt was missing the date.

Expenditures

The following procedures were performed:

1. Select fifteen 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. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. 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.

President
Vernon L. Travis, Jr

Superintendent
James Williams

Vice-President
Deidra Shell

Vernon Parish School Board

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BOARD MEMBERS:

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Rhonda Morrison
Robert Pynes, Jr.
Jim Seaman
Jackie Self
Kelly K. Goodwin

District Two
Angie Davis

District Three
Deidra Shell

District Four
Randy Martin

District Five
Shad Stewart

District Six
Vernon L. Travis, Jr.

District Seven
John Blankenbaker

District Eight
Candace Black

Fort Polk
Garrison Commander
Colonel J. Adam Barlow

Response to Student Activity Funds Exceptions:

Vernon Parish schools will be directed to make sure they are following proper practices and procedures for school accounting. School Principals will be met with to discuss all exceptions and have the exceptions corrected. School personnel will be retrained on correct procedures to follow concerning all student activity funds.

Estimated completion date: Feb 1, 2026

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