

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

DeSoto Parish School Board
Mansfield, Louisiana

We have performed the procedures described in the following pages over the operations of the student activity funds of the DeSoto Parish School Board for the year ended June 30, 2024. The management of DeSoto Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the DeSoto Parish School Board, Mansfield, Louisiana has agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of assisting users in determining whether the selected schools are in compliance with the policies and procedures of the School Board regarding student activity funds. 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.

In accordance with your instructions, this report includes only those exceptions exceeding \$50. The procedures and associated findings begin on page 8 of this report.

We were engaged by DeSoto Parish School Board to perform this agreed-upon procedures engagement and conduction our engagement 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 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 DeSoto 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 DeSoto 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 20, 2024

**DeSoto Parish School Board
Mansfield, Louisiana**

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**DeSoto Parish School Board
Mansfield, Louisiana**

Summary of Procedures

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Summary of Procedures

The following is a summary of the procedures performed listing which schools had exceptions in the areas tested. Please see the applicable school for additional information.

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.

Results:

The following school had exceptions in testing the above procedures related to cash and cash equivalents:

- North DeSoto Upper Elementary School

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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.

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Summary of Procedures

Results:

The following school had exceptions in performing testing of fifteen cash receipts:

- North DeSoto High School
- Grace House

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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.

Results:

The following schools had exceptions in reviewing checks written in the past month:

- Logansport High School
- North DeSoto High School

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Summary of Procedures

The following schools had exceptions in performing testing of fifteen disbursements:

- Logansport High School
- Mansfield Middle School
- Mansfield High School
- North DeSoto Upper Elementary School
- Stanley High School

The following schools had exceptions in performing testing of fundraising activities:

- Grace House

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

Results:

The following school had exceptions in testing the above procedures related to financial reporting:

- Stanley High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Results:

The following schools had exceptions in testing the above procedures related to school support organizations:

- North DeSoto High School
- Stanley High School

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Logansport High School

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Logansport 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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.

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Logansport High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In testing checks written for the past month, four exceptions noted where bills were not paid timely, and one exception noted where check did not have documentation. In testing fifteen disbursements, one exception noted where invoices were not paid timely (2e) and two exceptions noted where charge was not posted to correct account (2e).

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

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Logansport High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

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

**DeSoto Parish School Board
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Mansfield Elementary School

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Mansfield 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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. No team sports at the school.

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Mansfield Elementary School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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 for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

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Mansfield Elementary School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
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Mansfield Middle School

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Mansfield Middle 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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.

**DeSoto Parish School Board
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**Student Activity Funds
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Mansfield Middle School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely, and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In testing fifteen disbursements, three exceptions noted where invoices not paid timely (2e). No credit cards used at the school.

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Mansfield Middle School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
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Mansfield High School

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Mansfield 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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.

**DeSoto Parish School Board
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Mansfield High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely, and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In testing fifteen disbursements, one exception noted where invoice was not paid timely (2e), and four exceptions noted where check was written before expenditure was approved which does not follow School Board's financial policies (2h). No credit cards used at the school.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
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Mansfield High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Lower Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Lower 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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. The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Lower Elementary School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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. No credit cards used at the school.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Lower Elementary School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Upper Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Upper 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: One exception noted where a check was outstanding over 90 days and was not 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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. The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Upper Elementary School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In testing fifteen disbursements, one exception noted where check approval was not completed for the disbursement (2d). The elementary school does not have any credit cards; therefore, no testing performed.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Upper Elementary School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Comment: No exceptions were noted as a result of procedure #1 above. The school support organization did not respond to the confirmation; as such, no testing was performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Middle School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Middle 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Middle School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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 for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto Middle School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records

Comment: No exceptions were noted as a result of procedure #1 above. The school support organization did not respond to the confirmation; as such, no testing was performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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: In testing fifteen receipts, one exception noted where no concession inventory reconciliation was completed (2d).

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In reviewing checks written for the past month, three exceptions noted where bills were not paid timely.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North DeSoto High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Comment: Two exceptions noted where president and treasurer of different support organizations served more than 2 years consecutively.

**DeSoto Parish School Board
Mansfield, Louisiana**

Stanley High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Stanley 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 noted as a result of applying 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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 noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Stanley High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely, and checks written appear to have documentation.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In testing fifteen disbursements, two exceptions noted where invoices were not paid timely (2e). The school does not have any active credit cards; therefore, no testing was performed.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: Two exceptions noted where there were deficit balances for both months of financial reports.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Stanley High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Comment: Two exceptions noted where presidents of two support organizations have served more than 2 years consecutively. Of the four support organizations, two did not respond to the confirmations; as such, no testing was completed for these organizations. No exceptions were noted in testing the other two organizations.

**DeSoto Parish School Board
Mansfield, Louisiana**

GRACE HOUSE

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Grace House

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 noted as a result of applying 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 one week's receipts.
2. Select 15 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 (at least weekly).
 - 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.
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: In testing fifteen receipts, one exception noted where deposit was not made timely (2e). No games at school; therefore, no testing deemed necessary.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Grace House

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper, or an immediate family member of the administrator or bookkeeper.
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.
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: In reviewing fundraising procedures, one exception noted where profit reconciliation was not performed. The school does not have any active credit cards; therefore, no testing was performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Grace House

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

3. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
4. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds are being used to support the school's activities.
 - b. Any funds submitted to the school have been properly receipted in and recorded in the school's financial records.

Comment: No school support organizations; therefore, no testing deemed necessary.



The following information is being provided in response to the 2023-24 Student Activity Fund audit exceptions:

Operations of the student activity funds at each school were tested by external auditors based on a set of agreed upon procedures. The exceptions found at each school have been discussed with the principals and school bookkeepers. Plans are being prepared and executed to resolve any exceptions found to exist at each school. Annual external audits of the schools will continue as well. A staff development session for school administration (including Athletic Directors) and bookkeepers will be delivered by one of our external auditors who will review student activity fund policies and speak on the importance of keeping accurate and complete financial records for the schools. A date will be selected to have this training again in July 2025. Additionally, our Student Activity Fund Manual will be updated during the 2024-25 fiscal year and all updates will be highlighted during the July training.

The Grants/Cash Manager will continue his monthly review of financial reports (including bank reconciliations) for each school and will address any concerns as they are discovered.

The DeSoto Parish School Board is committed to the safekeeping of all its student activity funds and will continue to strive to achieve excellence in financial reporting and compliance for all our schools.

A handwritten signature in dark ink, appearing to read "Clay Corley".

Clay Corley
Superintendent

A handwritten signature in dark ink, appearing to read "Donayle Ashworth".

Donayle Ashworth
Director of Business Services



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