

Bossier Parish School Board

**Apollo Elementary School
Bossier City, Louisiana**

**School Activity Funds
Agreed-Upon Procedures**

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Apollo Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Apollo Elementary School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: Three out of fifteen deposits subject to procedure were not made on a timely basis.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI selected the two travel disbursements made during the period from July 1, 2019 to April 30, 2020. One of the two travel disbursements subject to procedure used the School debit card for a gas purchase instead of the employee being reimbursed for mileage.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: No exceptions found as a result of applying procedure.

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

Results: Two of the credit card statements selected had finance charges assessed for previous balances.

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

Results: No exceptions found as a result of applying procedure.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Apollo Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Benton Elementary School
Benton, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Benton Elementary School
Benton, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Benton Elementary School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified 4 out of 15 deposits that were held longer than the allowable 3 day window.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: One exception identified where sales tax was reimbursed by the employee.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

i) An original itemized receipt (i.e., identifies precisely what was purchased). ii) Documentation of the business/public purpose.

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Benton Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

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

**School Activity Funds
Agreed-Upon Procedures**

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Benton High School
Benton, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Benton High School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: One exception identified where sales tax was reimbursed by the employee.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Benton High School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Benton Middle School
Benton, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Benton Middle School
B, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Benton Middle School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: CRI identified one exception where the reconciled book balance did not match the general ledger balance. It was determined this was due to a check being voided in a prior period.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified 24 out of 25 deposits were not deposited within the 3 day window. School staff stated this was mostly due to the fact they were displaced after a tornado damaged the school.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Benton Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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Shreveport, Louisiana

September 8, 2020

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Curtis Elementary School
Bossier City, Louisiana

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Curtis Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Curtis Elementary School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedures.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedures.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedures.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedures.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedures.

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

Results: The School did not have any interfund transfers.

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

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedures.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedures.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedures.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedures.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedures.

d) Invoice amount agrees with check amount.

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedures.

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

Results: Two out of fifteen disbursements subject to procedure included sales tax in the amount reimbursed to the employees.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedures.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: No exceptions found as a result of applying procedures.

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

Results: No exceptions found as a result of applying procedures.

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

Results: CRI identified two instances where sales tax was charged on purchases.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Curtis Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Elm Grove Middle School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Elm Grove Middle School
Bossier City, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Elm Grove Middle School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: Five out of five transfers subject to procedure did not include written authorizations, however, CRI received verbal explanations for transfers.

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

Results: One out of four bank reconciliations subject to procedure included an outstanding item with no research documented. It was determined the expense was paid from a School employee's personal account and recorded to the School's bank account.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: Two out of twenty-five receipts subject to procedures had deposit amounts that did not agree to supporting documentation.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: Seven out of twenty-five disbursements subject to procedure did not cancel supporting documentation. One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

d) Invoice amount agrees with check amount.

Results: One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

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

Results: One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

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

Results: One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

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

Results: One out of twenty-five disbursements subject to procedure was not correctly posted.

h) Charge appears to be necessary and reasonable.

Results: One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

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

Results: One out of twenty-five disbursements subject to procedure did not include any supporting documentation.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: One of the five travel reimbursements subject to procedure had a check request form that was not signed by the bookkeeper or principal.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: Elm Grove Middle School does not have credit cards.

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

Results: Elm Grove Middle School does not have credit cards.

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

Results: Elm Grove Middle School does not have credit cards.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Elm Grove Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Haughton Middle School
Haughton, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Haughton Middle School
Haughton, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Haughton Middle School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: CRI identified 23 instances out of 25 where the support did not match the amount deposited. The majority of these was due to Concessions not having any support included.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified one instance where there was not an itemized receipt.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified one instance where sales tax appear to have been reimbursed to the employee.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Houghton Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

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

**School Activity Funds
Agreed-Upon Procedures**

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Meadowview Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Meadowview Elementary School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

c) Trace to proper posting the general ledger.

Results: Deposits were not always entered into the system as of the date they were deposited.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: 1 out of 15 disbursements subject to procedure included support that documented the event registration, but it did not include an invoice detailing the amount paid.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: 4 of the 15 disbursements subject to procedure were made prior to the request being approved. 5 of the 15 disbursements subject to procedure included sales tax as part of the reimbursement.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

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

Results: No exceptions found as a result of applying procedure.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Meadowview Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Princeton Elementary School
Princeton, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Princeton Elementary School
Princeton, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Princeton Elementary School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: One exception was identified where the support did not agree with the amount that was disbursed.

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

Results: One exception noted where complete support was not included.

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

Results: One exception noted where there was no invoice for the purchase.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: One exception was identified where the support did not agree with the amount that was disbursed.

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

Results: One exception noted where sales tax appeared to be reimbursed. One exception noted that a check was written and paid before it was requested.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: School had no travel for the period.

b) Documentation of the business/public purpose.

Results: School had no travel for the period.

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

Results: School had no travel for the period.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Princeton Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Rusheon Middle School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Rusheon Middle School
Bossier City, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Rusheon Middle School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: No exceptions found as a result of applying procedure.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified one instance where a transfer was not signed showing proper approval.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: CRI identified one instance where a validated deposit slip was not present.

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

Results: CRI identified 13 instances out of 25 where the deposit was not made in a timely manner.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: CRI identified 14 instances out of 25 where the support does not agree to the amount deposited.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: CRI identified two instances where a copy of the check was not included in the support.

c) Evidence of receipt of goods or services.

Results: CRI identified two instances where no support was provided.

d) Invoice amount agrees with check amount.

Results: CRI identified two instances where no support was provided.

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

Results: CRI identified two instances where no support was provided.

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

Results: CRI identified two instances where no support was provided.

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

Results: CRI identified two instances where no support was provided.

h) Charge appears to be necessary and reasonable.

Results: CRI identified two instances where no support was provided.

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

Results: CRI identified one instance where sales tax was reimbursed to the employee. CRI identified two instances where no support was included with the disbursement.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: School had no travel for this period.

b) Documentation of the business/public purpose.

Results: School had no travel for this period.

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

Results: School had no travel for this period.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Rusheon Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

September 8, 2020

Bossier Parish School Board
Waller Elementary School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

June 30, 2020



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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Waller Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board (the "School Board"), solely to assist the School Board in evaluating the policies and procedures over the operations of the School Activity Funds of Waller Elementary School (the "School") for the year ended June 30, 2020. Management of the School and the School Board are responsible for the policies and procedures over the operations of the School Activity Funds.

This agreed-upon procedures 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. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting:

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
 - a) Bank reconciliation and financial report was prepared on a timely basis.
Results: No exceptions found as a result of applying procedure.
 - b) Mathematically check the mathematical accuracy of the reconciliation.
Results: No exceptions found as a result of applying procedure.
 - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.
Results: No exceptions found as a result of applying procedure.
 - d) Agree the reconciled book balance to the general ledger.
Results: CRI identified one exception where the reconciled book balance did not match the general ledger balance. It was determined this was due to a check being voided in a prior period.
 - e) We determined the propriety of deposits in transit.
Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

Receipts:

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Trace to a validated deposit slip.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified 4 out of 15 deposits that were held longer than the allowable 3 day window.

c) Trace to proper posting the general ledger.

Results: No exceptions found as a result of applying procedure.

d) Trace to proper supporting documentation.

Results: No exceptions found as a result of applying procedure.

Disbursements:

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions found as a result of applying procedure.

b) Check is signed by authorized personnel.

Results: No exceptions found as a result of applying procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions found as a result of applying procedure.

d) Invoice amount agrees with check amount.

Results: CRI identified one instance where the support did not equal the amount disbursed.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions found as a result of applying procedure.

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

Results: CRI identified one exception where a check was written before the date of the invoice.

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2019 to April 30, 2020. Report whether each expense is supported by:

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

Results: No exceptions found as a result of applying procedure.

b) Documentation of the business/public purpose.

Results: No exceptions found as a result of applying procedure.

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

Results: No exceptions found as a result of applying procedure.

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2019 to April 30, 2020:

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

Results: School does not have a credit card.

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

Results: School does not have a credit card.

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

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

Results: School does not have a credit card.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the school activity funds of Waller Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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Shreveport, Louisiana

September 8, 2020