

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures**

June 30, 2019



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Independent Accountant's Report on Applying Agreed-Upon Procedures

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures enumerated below, which were agreed to by management of Bienville Parish School Board, Arcadia, Louisiana (the School Board), solely to assist users in evaluating the operation of the Student Activity Funds in accordance with School Board policy at each school listed in the table of contents for the year ended June 30, 2019. The School Board's management is responsible for the accounting records and for established policies and procedures over the Student Activity Funds. The sufficiency of these procedures is solely the responsibility of the Bienville Parish 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.

Our procedures and results are as detailed for each school following this report.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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 student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and is not intended to be, and should not be, used by anyone other than these specified parties. The purpose of this report is to describe the procedures performed for each school and the results of those procedures. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Baton Rouge, LA
November 19, 2019

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

GIBSLAND COLEMAN COMPLEX

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Gibbsland Coleman Complex

Cash and Cash Equivalents

Procedures

Results

- | | |
|--|---|
| <ol style="list-style-type: none">1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:<ol style="list-style-type: none">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 months' bank statements.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 Louisiana Revised Statute 39:2955.i. Investigate any outstanding checks which are over 90 days old. | <ol style="list-style-type: none">1. We obtained bank reconciliations for the bank account for May 2019 and June 2019. We noted the following:<ol style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. N/Ae. N/Af. No exceptions noted.g. No exceptions noted.h. No exceptions noted.i. No exceptions noted. |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Gibsland Coleman Complex

Receipts

Procedures

Results

- | | |
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| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">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 the proper posting. | <p>1. When on the premises, we determined that there were two checks that were undeposited. Neither were older than three days and were set to be deposited that day.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. One deposit could not be located; therefore, we were unable to complete attribute 2a.b. One deposit could not be located; therefore, we were unable to complete attribute 2b.c. One deposit could not be located; therefore, we were unable to complete attribute 2c.d. One deposit could not be located; therefore, we were unable to complete attribute 2d. <p>3. The school has collections from football and basketball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. Three ticket reconciliations could not be located; therefore, we were unable to complete attribute 3a.b. Collections from five games were deposited after more than one week.c. Of the thirty reconciliations reviewed, seven ticket reconciliations were not properly prepared.d. Three ticket reconciliations could not be located; therefore, we were unable to complete attribute 3d. |
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**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Gibbsland Coleman Complex

Expenditures

Procedures

Results

- | | |
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| <p>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.</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Endorsement agrees with payee.g. Invoice date is current when compared to date of check.h. Accounting distribution/classification is consistent and correctly posted.i. Charge appears to be necessary and reasonable.j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | <p>1. We reviewed checks written for August 2019 while on the premises and determined that two bills were paid after the date on which they were due.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. Three charges did not have supporting documentation.d. Three checks were not supported by invoices.e. Three charges were not supported by invoices.f. The school was unable to provide copies of the endorsements.g. Three checks were not supported by invoices.h. Three charges did not have supporting documentation.i. Three charges were not supported by invoices; therefore, we were unable to complete attribute 2i.j. Four charges were not supported by purchase orders. |
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**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Gibbsland Coleman Complex

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of September, January, and April for review. We noted that the general ledger for September was different from the report submitted to the central office by \$8.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

RINGGOLD HIGH SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for May 2019 and June 2019. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold High School

Receipts

Procedures

Results

- | | |
|---|---|
| <ol style="list-style-type: none">1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.2. Select fifteen receipts on a random basis and perform the following procedures:<ol style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:<ol style="list-style-type: none">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 the proper posting. | <ol style="list-style-type: none">1. When on the premises, we determined that there were no undeposited monies on hand.2. Of the fifteen receipts selected for testing, the following exceptions were noted:<ol style="list-style-type: none">a. No exceptions noted.b. Four deposits were not made on a timely basis.c. Two receipts on two different deposits were unable to be located. We were unable to complete attribute 2c.d. Two receipts on two different deposits were unable to be located. We were unable to complete attribute 2d.3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.<ol style="list-style-type: none">a. Three ticket reconciliations were not able to be located; therefore, we were unable to complete attribute 3a.b. Collections from eight games were deposited after more than one week.c. Of the twenty-six reconciliations reviewed, eight ticket reconciliations were not properly prepared.d. One deposit was posted to the incorrect account. |
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**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold High School

Expenditures

<u>Procedures</u>	<u>Results</u>
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.	1. We reviewed checks written for August 2019 while on the premises and there was one check that was paid late.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. Support was not located for one charge. We were unable to complete attribute 2c.
d. Invoice amount agrees with check amount.	d. Support was not located for one charge. We were unable to complete attribute 2d.
e. Charge is supported by proper documentation.	e. Support was not located for one charge. We were unable to complete attribute 2e.
f. Endorsement agrees with payee.	f. The school was unable to provide copies of the endorsements.
g. Invoice date is current when compared to date of check.	g. Four invoices were paid after the date on which they were due.
h. Accounting distribution/classification is consistent and correctly posted.	h. Support was not located for one charge. We were unable to complete attribute 2h.
i. Charge appears to be necessary and reasonable.	i. Support was not located for one charge. We were unable to complete attribute 2i.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. Eighteen charges were not supported by purchase orders.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of September, January, and April for review. No exceptions were noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

BIENVILLE HIGH SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Bienville High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for May 2019 and June 2019. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Bienville High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Results

1. When on the premises, we determined that there were \$36.23 of undeposited monies on hand and it was not supported by receipts.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Deposit of three receipts were made after more than one week from collection.
 - c. No exceptions noted.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Bienville High School

Expenditures

Procedures

Results

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| 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. | 1. We reviewed checks written for August 2019 while on the premises and noted two invoices were paid late. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements selected for testing, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. No exceptions noted. |
| f. Endorsement agrees with payee. | f. No exceptions noted. |
| g. Invoice date is current when compared to date of check. | g. Three invoices were paid after the due date. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Bienville High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of September, January, and April for review. We noted that the general ledger for April was different from the report submitted to the central office by \$2.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

RINGGOLD ELEMENTARY SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold Elementary School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for May 2019 and June 2019. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. Six outstanding checks in May and June did not clear in subsequent months' bank statements.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. As noted in f above, six checks were outstanding for more than 90 days. There are plans to write them off but they are currently evaluating the best way to handle it.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold Elementary School

Receipts

Procedures

Results

- | | |
|--|---|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. | <p>1. We performed a cash count when on the premises and noted that receipts had been issued for all monies on hand and undeposited monies represented one day of receipts.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. One deposit was made later than one week.c. No exceptions noted.d. No exceptions noted. |
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**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold Elementary School

Expenditures

Procedures

Results

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|---|---|
| <ol style="list-style-type: none">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 twenty-five disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Endorsement agrees with payee.g. Invoice date is current when compared to date of check.h. Accounting distribution/classification is consistent and correctly posted.i. Charge appears to be necessary and reasonable.j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | <ol style="list-style-type: none">1. We reviewed checks written for August 2019 while on the premises and no exceptions were noted.2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:<ol style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. No exceptions noted.g. No exceptions noted.h. One charge was not coded to the correct fund.i. No exceptions noted.j. Five charges were not supported by purchase orders. |
|---|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Ringgold Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of September, January, and April for review. We noted that the general ledger for January was different from the report submitted to the central office by \$187.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

ARCADIA HIGH SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Arcadia High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for May 2019 and June 2019. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No exceptions noted.
e. Examine all interfund transfers.	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. One outstanding check in August did not clear in subsequent months' bank statements.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. As noted in f above, one check was outstanding for more than 90 days. The check had not been cleared by the vendor.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Arcadia High School

Receipts

Procedures

Results

- | | |
|--|---|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">a. Trace to validated deposit slip.b. Determine deposit was made on a timely basis.c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">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 the proper posting. | <p>1. When on the premises, we determined that there were no undeposited monies on hand.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. Deposits of seven receipts were made more than one week after collection.c. No exceptions noted.d. No exceptions noted. <p>3. The school has collections from football and basketball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. No exceptions noted.b. Collections from nine games were deposited after more than one week.c. Of the sixteen reconciliations reviewed, five reconciliations were not properly prepared.d. No exceptions noted. |
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**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Arcadia High School

Expenditures

Procedures

Results

- | | |
|--|--|
| 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. | 1. We reviewed checks written for August 2019 while on the premises and determined that five invoices were paid after the date on which they were due. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements selected for testing, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. No exceptions noted. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. The amount of one invoice did not agree with the check amount. |
| e. Charge is supported by proper documentation. | e. No exceptions noted. |
| f. Endorsement agrees with payee. | f. The school was unable to provide copies of the endorsements. |
| g. Invoice date is current when compared to date of check. | g. One invoice was paid after the date on which it was due. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Arcadia High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of September, January, and April for review. No exceptions were noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

MANAGEMENT'S RESPONSE

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2019**

Management's Response

The Student Activity Funds Agreed-Upon Procedures will be reviewed with the principals and bookkeepers at each of the schools. Principals will respond to the findings and suggest ways to correct any problems.