

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures**

**June 30, 2024**



## Contents

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<b>Independent Accountant's Report on Applying Agreed-Upon Procedures</b>	1 - 2
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### **Saline High School**

Cash and Cash Equivalents	4
Receipts	5
Expenditures	6
Financial Reporting	7

### **Castor High School**

Cash and Cash Equivalents	9
Receipts	10
Expenditures	11
Financial Reporting	12

### **Crawford Elementary School**

Cash and Cash Equivalents	14
Receipts	15
Expenditures	16
Financial Reporting	17

### **Ringgold Elementary School**

Cash and Cash Equivalents	19
Receipts	20
Expenditures	21
Financial Reporting	22

### **Arcadia High School**

Cash and Cash Equivalents	24
Receipts	25
Expenditures	26
Financial Reporting	27

---

<b>Management's Response</b>	29
------------------------------	----

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

Bienville Parish School Board  
Arcadia, Louisiana

We have performed the procedures enumerated below on the operation of the Student Activity Funds of Bienville Parish School Board (the School Board) for the year ended June 30, 2024. The School Board's management is responsible for its operation of the Student Activity Funds.

Bienville Parish School Board has acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist management in evaluating the operation of the Student Activity Funds for the year ended June 30, 2024. Management of the School Board has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report; as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

We were engaged by the Bienville Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement 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 United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the operation of the Student Activity Funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bienville Parish School Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the 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, and not to provide an opinion on control or compliance. 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 handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA  
October 28, 2024

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Saline High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Saline 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 November 2023 and January 2024. 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. LaPorte noted 10 outstanding checks from each of the bank reconciliations selected did not clear for the rest of fiscal year 2024. Further, 5 of the 10 outstanding checks were outstanding the last time we tested this school in fiscal year 2022. LaPorte also noted that the total amount tallied for outstanding checks on the January 2024 bank reconciliation was added up incorrectly.
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. We noted 10 checks that did not clear timely.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Saline 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.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
  - 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.

Results

1. When on the premises, we determined that there were undeposited monies of \$176.05. There were no receipts, collection sheets, or other documentation to support the amount or when the cash was collected, however, we were told these were Canteen collections from the same day.
2. Of the fifteen receipts selected for testing, we noted the following:
  - a. No exceptions noted.
  - b. No exceptions noted.
  - c. No exceptions noted.
  - d. No exceptions noted.
3. The school had collections from basketball, baseball, and softball. We obtained the schedules for these games.
  - a. No exceptions noted.
  - b. We noted deposits from 3 of the games were not made on a timely basis.
  - c. No exceptions noted.
  - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Saline High School**

**Expenditures**

Procedures

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:
  - 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.

Results

1. We reviewed checks written for August 2024 while on the premises and determined that all bills were paid timely. All bills had supporting documents.
2. Of the twenty-five disbursements selected for testing, we noted the following:
  - a. No exceptions noted.
  - b. No exceptions noted.
  - c. No exceptions noted.
  - d. No exceptions noted.
  - e. No exceptions noted.
  - f. The school was unable to provide copies of the endorsements.
  - g. No exceptions noted.
  - h. No exceptions noted.
  - i. No exceptions noted.
  - j. No exceptions noted.



**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Saline 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, February, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Castor High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Castor 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 November 2023 and January 2024. 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, 2024**

**Castor 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.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
  - 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.

Results

1. When on the premises, we determined that there were no undeposited monies on hand. LaPorte counted \$31.30; we were told this consisted of petty cash only.
2. Of the fifteen receipts selected for testing, we noted the following:
  - a. No exceptions noted.
  - b. No exceptions noted.
  - c. No exceptions noted.
  - d. No exceptions noted.
3. The school had collections from basketball, baseball, softball, and track and field. We obtained the schedules for these games.
  - a. No exceptions noted.
  - b. No exceptions noted.
  - c. No exceptions noted.
  - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Castor 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 2024 while on the premises and determined that 3 bills were not paid timely. All bills had supporting documents. |
| 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. The school was unable to provide copies of the endorsements.   |
| g. Invoice date is current when compared to date of check.   | g. No exceptions noted.   |
| 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, 2024**

**Castor 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, February, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Crawford Elementary School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Crawford Elementary School**

**Cash and Cash Equivalents**

Procedures

Results

- |   |   |
|---|---|
| 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 November 2023 and January 2024. 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. LaPorte noted 8 outstanding checks from each of the bank reconciliations selected did not clear for the rest of fiscal year 2024. Further, 5 of the 8 outstanding checks were outstanding the last time we tested this school in fiscal year 2022. |
| 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. We noted 8 outstanding checks which did not clear timely.  |



**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Crawford Elementary School**

**Receipts**

<u>Procedures</u>	<u>Results</u>
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.	1. When on the premises, we determined that there was no cash or undeposited monies on hand.
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.	2. Of the fifteen receipts selected for testing, we noted the following:  a. No exceptions noted.  b. No exceptions noted.  c. No exceptions noted.  d. No exceptions noted.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:  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.	3. The school had collections from basketball games. We obtained the schedules for these games.  a. No exceptions noted.  b. No exceptions noted.  c. No exceptions noted.  d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Crawford Elementary 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 2024 while on the premises and determined that 1 bill was not paid on time. All payments had appropriate supporting documents. |
| 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. The school was unable to provide copies of the endorsements.   |
| g. Invoice date is current when compared to date of check.   | g. We noted that one payment was paid late.   |
| 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, 2024**

**Crawford 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, February, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Ringgold Elementary School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**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 November 2023 and January 2024. 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, 2024**

**Ringgold Elementary 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.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
  - 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.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, we noted the following:
  - a. No exceptions noted.
  - b. No exceptions noted.
  - c. No exceptions noted.
  - d. No exceptions noted.
3. The school did not hold events that charged for ticket sales during FY 2024
  - a. N/A
  - b. N/A
  - c. N/A
  - d. N/A

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Ringgold Elementary 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 2024 while on the premises and determined that all bills were paid timely. All bills had supporting documents. |
| 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. We noted one disbursement was not supported by a purchase request.   |
| 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. No exceptions noted.   |
| 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, 2024**

**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, February, and April for review. No exceptions noted.



**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Arcadia High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**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 November 2023 and January 2024. 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. LaPorte noted 5 outstanding checks from each of the bank reconciliations selected did not clear for the rest of fiscal year 2024. Further, 4 of the 5 outstanding checks were outstanding the last time we tested this school in fiscal year 2023.
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. We noted 5 outstanding checks that are over 90 days old.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Arcadia 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.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
  - 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.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, we noted the following:
  - a. No exceptions noted.
  - b. We determined 6 deposits were not made in a timely manner.
  - c. We determined that one deposit was \$71 short of what was actually collected according to receipts provided.
  - d. No exceptions noted.
3. The school had collections from football and basketball. We obtained the schedules for these games.
  - a. No exceptions noted.
  - b. Collections from 9 games were not deposited timely
  - c. One ticket reconciliation was not properly prepared.
  - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**Arcadia 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 2024 while on the premises and determined that 6 bills were not paid timely. All had supporting documents.
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. The school was unable to provide copies of the endorsements.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
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, 2024**

**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, February, and April for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Management's Response**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

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

**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.