

**WASHINGTON PARISH SCHOOL BOARD
INDEPENDENT ACCOUNTANT'S REPORT ON
AGREED-UPON PROCEDURES**

**FOR
Franklinton Junior High School**

**AS OF AND FOR THE PERIOD
July 1, 2022 through June 30, 2023**

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WASHINGTON PARISH SCHOOL BOARD INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Washington Parish School Board
Franklinton, LA

I have performed the procedures listed below, which were agreed upon by the Washington Parish School Board and Superintendent. These procedures were performed solely to assist the school board management with respect to compliance with policy and procedures concerning individual school activity accounts and school property inventory at Franklinton Junior High School for the period of July 1, 2022, through June 30, 2023. The school board's management is responsible for the accounting and inventory records and for established policies and procedures over the student activity fund and school inventory. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I 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.

I tested inventory records to determine the physical existence of property as listed on the school's property inventory report and to determine that property at the school was included on the inventory list. I also inspected property items to determine if they were identified as property of the school and numbered in accordance with the property inventory list. I examined the records for the school's activity accounts. Three months of bank reconciliations were tested for completeness and mathematical accuracy. Disbursements were tested for proper use of requisitions, purchase orders and supporting documentation in relation to the school board policies and procedures. I tested bank deposits against pre-numbered receipts for propriety and traced them to the activity account ledger. I calculated gross profit percentages on concession sales and performed reasonableness tests on other receipt categories where applicable.

Bank reconciliations

Each month tested was mathematically correct, all reconciling items proper, and the reconciled balance equaled the activity account ledger. Beginning and ending balances were traced to prior and subsequent year balances to verify proper cutoffs with transactions recorded in the proper period and

balances carried forward properly. At June 30, 2023, there was \$2,484 in outstanding checks that were 90 days and older. The beginning bank balance at July 1, 2022, was \$162,603 and the balance at June 30, 2023 was \$188,048, resulting in a net increase of \$25,445 for the year ended.

Cash Disbursements

School board policy requires that a properly executed requisition and purchase order be issued prior to the purchase or order of goods and services. In addition, an itemized invoice or other detailed documentation should support the payment.

I tested 25 disbursements. Out of the 25 disbursements, all had a purchase requisition, purchase order, and invoice or receipt. Purchase requisitions and purchase orders were all approved. Payment documentation was approved.

All invoices tested appear to be on a current basis, and the disbursement records were neat and orderly allowing the verification process to be accomplished in an efficient manner.

Cash Receipts

For each transaction, a computer-generated receipt is required to be produced. A total of 20 items were examined. I found all receipts and related documentation. The items tested were coded accurately to the correct fund.

The receipts tested were balanced to the daily recap and traced to the appropriate account in the activity ledger. Deposit tickets were complete and agreed with the daily report. The funds appear to be deposited timely.

Fundraisers

One of the school's biggest fundraisers was a cookie dough fundraiser. Sales totaled \$7,260 and expenditures totaled \$4,382 leaving a profit of \$2,878.

Athletic Events

Ticket reconciliation forms are required to be completed and signed after each event. The form requires that the number of tickets sold, ticket prices, and gate proceeds be computed. A cash reconciliation is also required to be computed to reconcile the gate and start-up funds. Three signatures are required on the form.

Testing revealed a consistent use of the form. Three signatures were on the forms. Beginning and ending ticket numbers were indicated on the forms. Proceeds were traced from the reconciliation forms to the accounting records. Start-up money was accounted for each game.

Concessions

Athletic concessions and school concession activity are combined together in the same fund. Reconciliation forms were used for the athletic concession and were signed by 3 people.

Sale and expense information from athletic and school concessions are as follows:

Revenues	36,917
Expenditures	(22,464)
Profit	14,453
%	39%

Fixed Asset Inventory

To verify physical existence of items on the school inventory list, I randomly selected items from the inventory list and checked for their physical presence in the listed room. As I moved throughout the school, I also picked items from each room and then verified that the item was on the inventory list. I was able to locate inventory items with the assistance of school personnel. Of the 1,641 items contained on the school's property inventory, I selected a sample of 329 (20%). All items selected were located.

The following are items that did not have an identifiable tag number:

Building	Room	Tag No.	Description	Make	Model	Serial Number
		126013	COPIER	CANON	IMAGE RUNNER 6780I	
		125988	ID PRINTER	TSI	DUAL SIDED PRINTER DATA	
		122969	WATER COOLER	ELKAY	EZ58WSLK	
		117543	PROJECTOR	EPSON	POWERLITE	
		126496	DRY RACK	CAMBRO	3 RACK DRY RACK	EMU244878DRRKG
1	107D	123004	APC SMART UPS	APC SMART-UPS	1000VA LCD	3S2118X17732
1	109	123003	APC SMART UPS	APC SMART-UPS	1000VA LCD	3S2118X17844
3	305	112056	JUNIPER SWITCH	JUNIPER	EX3300-24P	GE0215268918
4	400	111196	SLICER	HOBART	2712	56-1246-602
4	400	122271	MILK COOLER	NORTHLAKE	NLMC12SW 49" LONG	R20080026
4	401	112052	JUNIPER SWITCH	JUNIPER	EX3300-24P	GE0215268344
4	402	111098	KEYBOARD	YAMAHA	ARIUS YDP181	UCQY01288
4	402	111099	SOUND BOARD	EUROPOWER	PMP6000	S1100452A80
6	601	107093	LAWN MOWER	CRAFTSMAN	19.5 HP 42" CUT	A07M001248-118
	TIMBERLY MILTON	126209	PRINTER	CANON	0960C002	
UPSTAIRS	UPSTAIRS	121375	WATERCOOLER	ELKAY	EZH2O	201043068
WEIGHT ROOM	WEIGHT ROOM	126180	WATER COOLER	ELKAY	DSSBF8S	220816736

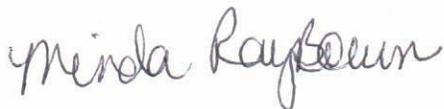
The following are items not located in the listed location on the inventory report:

Tag No.	Listed		Located		Description	Make	Model	Serial Number
121448	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218394820
121449	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218424820
121453	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218434820
121454	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218344820
121455	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218454820
121464	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218564820
121465	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218534820
121466	1	211	1	208	COMPUTER	HOWARD	H310LPKB	2218414820
125673	1	211	1	208	LAPTOP	HP	250 G8	CND1288RB1
112803			1	103	SURFACE PRO 4	MICROSOFT	SURFACE PRO 4	077820454353
122765	1	214	1	210	INTERACTIVE BOARD	NEWLINE	TRU TOUCH 750RS	
122774			1	115	INTERACTIVE BOARD	NEWLINE	TRU TOUCH 750RS	
122190					INTERACTIVE BOARD	NEWLINE	TRU TOUCH	
122915			1	119	INTERACTIVE BOARD	NEWLINE	TRU TOUCH 750RS	
121568			1	214	INTERACTIVE BOARD	NEWLINE	TRU TOUCH 750+	
122764	1	115	1	211	INTERACTIVE BOARD	NEWLINE	TRU TOUCH 750RS	
122191			1	118	INTERACTIVE BOARD	NEWLINE	TRU TOUCH	
122196			1	117	INTERACTIVE BOARD	NEWLINE	TRU TOUCH	
122197				300	INTERACTIVE BOARD	NEWLINE	TRU TOUCH	
122763	1	213	5	501	INTERACTIVE BOARD	NEWLINE	TRU TOUCH 750RS	

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the board and management of Washington 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 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.

Yours truly,



Minda B. Raybourn
 Franklinton, LA
 June 25, 2024

Corrective Action Plan

Corrective Action Plan

Bank Reconciliations

School secretary will investigate old outstanding checks. Stop payment will be issued on checks, as necessary, followed by check re-issue.

Fixed Asset Inventory

Principals are now being furnished with inventory lists for their schools-sorted by location. The designee (teacher/para) of each location reviews his/her respective list and makes any corrections necessary. The principal will then review the changes and report them to the Central Office Inventory Clerk. The CO Inventory Clerk then makes any changes necessary in the inventory system.

The Central Office Inventory Clerk will regularly review purchase orders at the district and school levels in order to know what items to expect for delivery. Information from these purchase orders can be used to prepare tags to be assigned to the inventory once it arrives. This preliminary step will reduce the time required to process the inventory once it arrives and get it to its proper location. In addition, this step will be particularly helpful for large volume purchases or for purchases of inventory that will be directly delivered to a school.

Random internal audits of various locations will be conducted throughout the year. During these internal audits, items listed in a particular location will be compared to items actually in the location. Any discrepancies will be noted and corrected at the Central Office or school level.