

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures**

**June 30, 2020**



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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, 2020. 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 23, 2020

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Crawford Elementary**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Crawford Elementary**

**Cash and Cash Equivalents**

Procedures

Results

- |  |   |
|--|---|
| <ol style="list-style-type: none"><li>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:<ol style="list-style-type: none"><li>a. Verify the mathematical accuracy of the reconciliations.</li><li>b. Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>c. Compare the reconciled book balance to the general ledger for the bank account.</li><li>d. Determine the propriety of deposits in transit.</li><li>e. Examine all interfund transfers.</li><li>f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.</li><li>g. Ensure that all checks on the bank statement are accounted for.</li><li>h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.</li><li>i. Investigate any outstanding checks which are over 90 days old.</li></ol></li></ol> | <ol style="list-style-type: none"><li>1. We obtained bank reconciliations for the bank account for October 2019 and November 2019. We noted the following:<ol style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. N/A</li><li>e. N/A</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li></ol></li></ol> |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Crawford Elementary**

**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 no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
  - a. No exceptions noted.
  - b. Two deposits were considered to be late. Ten deposits could not be located; therefore, we were unable to complete attribute 2b.
  - c. Ten deposits could not be located; therefore, we were unable to complete attribute 2c.
  - d. Ten deposits could not be located; therefore, we were unable to complete attribute 2d.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Crawford Elementary**

**Expenditures**

Procedures

Results

- |  |   |
|--|---|
| <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"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ul> | <p>1. We reviewed checks written for August 2020 while on the premises and determined that all bills were paid timely and had supporting documents.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. Two charges did not have supporting documentation.</li><li>d. Two checks were not supported by invoices.</li><li>e. Two charges were not supported by invoices.</li><li>f. The school was unable to provide copies of the endorsements.</li><li>g. Two checks were not supported by invoices.</li><li>h. Two charges did not have supporting documentation.</li><li>i. Two charges were not supported by invoices; therefore, we were unable to complete attribute 2i.</li><li>j. Two charges were not supported by purchase orders.</li></ul> |
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**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Crawford Elementary**

**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 January, May, and June 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, 2020**

**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 October 2019 and November 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, 2020**

**Castor High 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 \$35 cash 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, the following exceptions were noted:  a. No exceptions noted.  b. No exceptions noted.  c. No exceptions noted.  d. No exceptions noted.
3. Obtain copies of the game schedules for 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 has collections from basketball, baseball, and softball. We obtained the schedules for these games.  a. No exceptions noted.  b. Collections from three games were deposited after more than one week.  c. No exceptions noted.  d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Castor 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 2020 while on the premises and determined that all bills were paid timely and 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. Three invoices were paid after the date on which they were 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, 2020**

**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 January, May, and June for review.  
No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Saline High School**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**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 October 2019 and September 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. Eight outstanding checks in October and November 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, eight 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, 2020**

**Saline 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"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.</li></ul> <p>3. Obtain copies of the game schedules for basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Trace from the date of the game to the ticket reconciliation and deposit for each game.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Determine that ticket reconciliation was properly prepared.</li><li>d. Trace the total deposit to the proper posting.</li></ul> | <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"><li>a. No exceptions noted.</li><li>b. Deposit of one receipt were made after more than one week from collection.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li></ul> <p>3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. Collections from four games were deposited after more than one week.</li><li>c. Reconciliations were not correctly done for five of the games.</li><li>d. No exceptions noted.</li></ul> |
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**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Saline High School**

**Expenditures**

Procedures

Results

- |  |  |
|--|--|
| <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"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ul> | <p>1. We reviewed checks written for August 2020 while on the premises and determined that all bills were paid on time and had supporting documents.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. No exceptions noted.</li><li>g. No exceptions noted.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ul> |
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**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**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 January, May, and June 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, 2020**

**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 October and November 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, 2020**

**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.

Results

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.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
  - a. No exceptions noted.
  - b. Six deposits was made later than one week.
  - c. No exceptions noted.
  - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**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 2020 while on the premises and no exceptions were noted. |
| 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, 2020**

**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 January, May, and June for review. We noted that the general ledger for January, May, and June was different from the report submitted to the central office by \$104, \$105, and \$105, respectively.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Arcadia High School**



**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**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 October 2019 and November 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. 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, 2020**

**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"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.</li></ul> <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"><li>a. Trace from the date of the game to the ticket reconciliation and deposit for each game.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Determine that ticket reconciliation was properly prepared.</li><li>d. Trace the total deposit to the proper posting.</li></ul> | <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"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li></ul> <p>3. The school has collections from football and basketball. We obtained the schedules for these games.</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. Collections from three games were deposited after more than one week.</li><li>c. Of the sixteen reconciliations reviewed, five reconciliations were not properly prepared.</li><li>d. No exceptions noted.</li></ul> |
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**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Arcadia High School**

**Expenditures**

Procedures

Results

- |  |   |
|--|---|
| <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"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ul> | <p>1. We reviewed checks written for August 2020 while on the premises and determined that all bills were paid on time and had supporting documents.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none"><li>a. No exceptions noted.</li><li>b. No exceptions noted.</li><li>c. No exceptions noted.</li><li>d. No exceptions noted.</li><li>e. No exceptions noted.</li><li>f. The school was unable to provide copies of the endorsements.</li><li>g. Two invoices was paid after the date on which it was due.</li><li>h. No exceptions noted.</li><li>i. No exceptions noted.</li><li>j. No exceptions noted.</li></ul> |
|--|---|

**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 January, May, and June for review. We noted that the general ledger for January, May, and June was different from the report submitted to the central office by \$7,125, \$11,526, and \$11,525, respectively.

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Management's Response**

**BIENVILLE PARISH SCHOOL BOARD  
ARCADIA, LOUISIANA**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**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.