

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures**

June 30, 2023



Contents

Independent Accountant's Report on Applying Agreed-Upon Procedures	1 - 2
<hr/>	
Gibsland Coleman Complex	
Cash and Cash Equivalents	4
Receipts	5
Expenditures	6
Financial Reporting	7
Bienville School	
Cash and Cash Equivalents	9
Receipts	10
Expenditures	11
Financial Reporting	12
Ringgold High 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
<hr/>	
Management's Response	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, 2023. 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, 2023. 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 that reads "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA
December 8, 2023

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Gibslan Coleman Complex

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Gibbsland Coleman Complex

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 2022 and March 2023. 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, 2023**

Gibbsland Coleman Complex

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 greater than three days on hand. The collections consisted of \$350 that was collected for the Benevolent Fund on 9/11, 9/12, 9/15, and 9/18.
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 has collections from football, basketball, baseball, and softball. We obtained the schedules for these games.
 - a. No exceptions noted.
 - b. We noted 1 of 13 deposits was 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, 2023**

Gibsland Coleman Complex

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>1. We reviewed checks written for August 2023 while on the premises and determined that all bills were paid timely. All bills had supporting documents.</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>2. Of the twenty-five disbursements selected for testing, we noted the following:</p> <ul 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. 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, 2023**

Gibsland 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 August, December, and June for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Bienville School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Bienville 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 2022 and March 2023. 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. N/A
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, 2023**

Bienville 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, we noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted. <p>3. The school did not hold events that charged for ticket sales during FY 2023</p> <ul style="list-style-type: none">a. N/Ab. N/Ac. N/Ad. N/A |
|--|--|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Bienville 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>1. We reviewed checks written for August 2023 while on the premises and determined that all bills were paid timely. All bills had supporting documents.</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>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. 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, 2023**

Bienville 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 August, December, and June for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Ringgold High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

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 October 2022 and March 2023. 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. Three checks were noted to be outstanding all year. The oldest one has been outstanding for over two years. Also noted that the check amounts were temporarily reduced by \$12.73 for each of the three checks for the months of January 2023 through March 2023, with the check amounts resuming to their original recorded amounts in April 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 3 outstanding checks which did not clear timely.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Ringgold 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 receipts for money on hand. Per Inquiry with the secretary, this money consisted of concession sales from the same day, totaling \$109.95. Noted no undeposited monies of greater than three days.
2. Of the fifteen receipts selected for testing, we noted the following:
 - a. No exceptions noted.
 - b. We noted that 5 of 15 deposits were not made timely.
 - c. No exceptions noted.
 - d. No exceptions noted.
3. The school has collections from basketball, baseball, softball, and football. We obtained the schedules for these games.
 - a. We noted one instance where the date was not traced to the ticket reconciliation because the reconciliation was incomplete.
 - b. We noted 15 out of 32 deposits were not made timely.
 - c. We noted 7 instances where the ticket reconciliation was not prepared properly or the reconciliation was incomplete.
 - d. We noted one instance where the game deposit could not be traced to the total deposit posted because no deposit support was provided for that transaction. We also noted that one bank deposit was \$400 less than the amount collected in ticket sales. Additionally 12 of the 31 games tested were over or short by an amount greater than \$10.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Ringgold High School

Expenditures

Procedures

Results

- | | |
|--|---|
| <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 2023 while on the premises and determined that 1 of the 16 bills was not paid on time. The late bill included a portion that was 31-60 days overdue and a portion that was over 90 days overdue. The payment of this bill included late fees. All payments had appropriate supporting documents.
2. Of the twenty-five disbursements selected for testing, eleven selections had no supporting documentation, and could not be tested. Of the remaining 14, the following exceptions were noted:<ol style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. Noted that 2 of the 14 disbursements had no invoice or other support to view evidence of receipts of goods or services.d. Noted that 2 of the 14 disbursements had no invoice upon which to view an invoice amount.e. Noted that 2 of the 14 disbursements had no invoice support.f. The school was unable to provide copies of the endorsements.g. Noted that 2 of the 14 disbursements had no invoice to obtain a date from. Additionally, we noted that one payment was paid late.h. Noted that 2 of the 14 disbursements had no invoice to use to determine if correctly posted. Also noted that 2 posting amounts differed from the amount written on the check.i. Noted that 2 of the 14 disbursements had no invoice to use to determine if necessary and reasonable.j. No exceptions noted. |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

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 August, December, and June for review. Noted a difference of \$635 in August 2022 and a difference of \$135 in December 2022.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Ringgold Elementary School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

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 October 2022 and March 2023. 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, 2023**

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>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, we noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. Two deposits was not made timely.c. No exceptions noted.d. No exceptions noted. <p>3. The school did not hold events that charged for ticket sales during FY 2023</p> <ul style="list-style-type: none">a. N/Ab. N/Ac. N/Ad. N/A |
|--|---|

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Ringgold Elementary 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 2023 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. 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 check was not paid timely.
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. We noted that 3 checks did not have a purchase request form.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

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 August, December, and June 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, 2023**

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 2022 and March 2023. 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. We noted 3 outstanding checks from October's reconciliation have not cleared the bank, 2 of which are over 1 year old.
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 3 outstanding checks that are over 90 days old.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

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. No exceptions noted.
 - c. No exceptions noted.
 - d. No exceptions noted.
3. The school has collections from football and basketball. We obtained the schedules for these games.
 - a. No exceptions noted.
 - b. Collections from 12 games were not deposited timely
 - c. No exceptions noted.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Arcadia 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 2023 while on the premises and determined that 3 bills were not paid timely. All had supporting documents.
2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
 - 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. One disbursement was not paid timely.
 - 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, 2023**

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 August, December, and June 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, 2023**

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.