

**DeSoto Parish School Board
Mansfield, Louisiana**

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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(Concluded)



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Independent Accountant's Report on Applying Agreed-Upon Procedures

DeSoto Parish School Board
Mansfield, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of DeSoto Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2019. The management of DeSoto Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted 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 policies and procedures over the operations 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.

This report is intended solely for the information and use of the Board and management of DeSoto Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
October 26, 2019

**DeSoto Parish School Board
Mansfield, Louisiana**

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**DeSoto Parish School Board
Mansfield, Louisiana**

Logansport High School

**DeSoto Parish School Board
Mansfield, Louisiana**

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Logansport High School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: One exception was noted where the reconciled book balance did not agree to the general ledger balance provided. The variance noted was \$19.77.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Logansport High School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Fifteen exceptions were noted where the individual receipts were not issued for each amount received and included in the receipt batch.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: One exception was noted where proper support could not be provided for the amount received.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

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Logansport High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: A sample of five home games were selected for testing. Five exceptions were noted where the Bookkeeper and Principal did not sign the ticket recap as required by School Board policy. Two exceptions were noted where the total proceeds per the ticket recap did not agree to the total amount received and deposited. One exception was noted where the ticket recap did not include the number of tickets sold.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

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Logansport High School

Expenditures

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.

Comment: Two exceptions were noted where the check reviewed was not supported by proper documentation. Two exceptions were noted where the bill was not being paid in a timely manner.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: Two exceptions were noted where evidence of receipts of goods or services could not be verified.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Charge is supported by proper documentation.

Comment: One exception was noted where proper supporting documentation was not provided.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

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Logansport High School

Expenditures (continued)

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Charge appears to be necessary and reasonable.

Comment: One exception was noted where sales tax was paid on a purchase. One exception was noted where proper supporting documentation was not retained for the charge.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: There were thirteen exceptions noted related to the expenditure not being in compliance with approved School Board policy. Twelve exceptions were related to the check request not being approved by the Principal and one was noted where the check was not signed by the club sponsor.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No active credit cards noted at this school.

- b. Charge is supported by proper documentation.

Comment: No active credit cards noted at this school.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No active credit cards noted at this school.

- d. Charge appears to be necessary and reasonable.

Comment: No active credit cards noted at this school.

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Logansport High School

Expenditures (continued)

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No active credit cards noted at this school.

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: When testing a sample of five fundraising events, there were five exceptions were noted where the principal did not date the form when reviewed and approved to document approval was obtained prior to and after the event.

**DeSoto Parish School Board
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Logansport High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: There was one exception noted for each month tested where a deficit balance was noted. Both deficits were less than \$150.00.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: When testing a sample of two school support organizations, there were two exceptions noted where current financial information was not provided to the school.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Elementary School

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Mansfield Elementary School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Elementary School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: Fifteen exceptions were noted where the receipt selected for testing could not be traced to a validated deposit slip.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: Fifteen exceptions were noted where the date of deposit could not be determined.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Fifteen exceptions were noted where the individual receipts within the deposit could not be traced to the cash receipts journal.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: Fifteen exceptions were noted where the individual receipts within the deposit could not be traced to the proper supporting documentation.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No athletic events were noted at this school.

- b. Determine deposit was made on a timely basis.

Comment: No athletic events were noted at this school.

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Mansfield Elementary School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were noted at this school.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were noted at this school.

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Mansfield Elementary School

Expenditures

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Invoice amount agrees with check amount.

Comment: One exception was noted where a teacher was overpaid for supplies purchased using their teachers' allotment.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Elementary School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: There were no checks noted in the sample selected that required advanced written approval.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Elementary School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: A sample of two fundraisers were selected for testing. There were two exceptions noted where the procedures reviewed did not comply with the School Board's approved policy. Additionally, there were two exceptions noted where proper procedures were not followed to document principal review and approval prior to the start of the fundraiser and after its completion.

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Mansfield, Louisiana**

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Mansfield Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No school support organizations were noted at this school.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No school support organizations were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

Mansfield Middle School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
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Mansfield Middle School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
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Mansfield Middle School

Receipts

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.

Comment: No cash was noted on hand during fieldwork.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: One exception was noted where the selected receipt could not be located for testing.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: One exception was noted where the selected receipt could not be located for testing.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Fifteen exceptions were noted where individual receipts were not issued for each amount received and included in the receipt batch.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: One exception was noted where the selected receipt could not be located for testing. Four exceptions were noted where the selected receipt did not have a completed concession or ticket reconciliation.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: A sample of two games was selected for testing. Two exceptions were noted where a ticket reconciliation was not prepared for the selected home game.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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**Student Activity Funds
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Mansfield Middle School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: A sample of two games was selected for testing. Two exceptions were noted where a ticket reconciliation was not prepared for the selected home game.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Middle School

Expenditures

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.

Comment: A total of eighteen checks were reviewed. Eleven exceptions were noted where supporting documentation for the checks written did not contain the principal's approval.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Middle School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Fifteen exceptions were noted where the principal did not approve the check requests as required by School Board policy.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: There were no checks noted in the sample selected that required advanced written approval.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two exceptions were noted where supporting documentation for credit card statements selected for testing did not include a copy of a completed check request form and/or approval of the principal.

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Mansfield Middle School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
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Mansfield Middle School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No school support organizations were noted at this school.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No school support organizations were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

Mansfield High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
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Mansfield High School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: One exception was noted where the February bank reconciliation and the general ledger balance showed a variance of \$200.00.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit noted.

- e. Examine all interfund transfers.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: Two exceptions were noted where checks were outstanding beyond the 90 day threshold.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Mansfield High School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: Four exceptions were noted where deposits were not 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.

Comment: Thirteen exceptions were noted where the total deposit could not be traced to individual receipts.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: Thirteen exceptions were noted where the total deposits could not be traced to proper supporting documentation.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Mansfield High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: When testing a sample of four home games, there were four exceptions noted where ticket reconciliations were not properly prepared.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Mansfield High School

Expenditures

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.

Comment: A total of twenty-two checks were reviewed. Four exceptions were noted where invoices were not properly approved prior to payment.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- b. Check is signed by authorized personnel.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- c. Evidence of receipts of goods or services.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- d. Invoice amount agrees with check amount.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- e. Charge is supported by proper documentation.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- f. Endorsement agrees with payee.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Mansfield High School

Expenditures (continued)

- g. Invoice date is current when compared to date of check.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review. Also, one exception was noted where an invoice was not paid on a timely basis.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- i. Charge appears to be necessary and reasonable.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review. Twelve exceptions were noted where the principal did not approve the check requests as required by School Board policy.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: One exception was noted where the check selected for testing appeared to be voided; however, no supporting documentation or copy of the check could be provided for review.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Mansfield High School

Expenditures (continued)

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: One exception was noted where the charge was incorrectly posted.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: Reviewed a sample of three fundraising events. It was noted that the fundraisers reviewed were not supported by proper documentation and established controls were not followed.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Mansfield High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Lower Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No outstanding checks over 90 days old were noted.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Two exceptions were noted where pre-numbered receipt total did not match the deposit total.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: Thirteen exceptions were noted where receipts within the deposit could not be traced to proper supporting documentation.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No athletic events were noted at this school.

- b. Determine deposit was made on a timely basis.

Comment: No athletic events were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were noted at this school.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Expenditures

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: There were no checks noted in the sample selected that required advanced written approval.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No active credit cards were noted at this school.

- b. Charge is supported by proper documentation.

Comment: No active credit cards were noted at this school.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No active credit cards were noted at this school.

- d. Charge appears to be necessary and reasonable.

Comment: No active credit cards were noted at this school.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No active credit cards were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: A sample of two fundraisers were selected for testing. One exception was noted where the fundraiser was not approved by the principal prior to commencement.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Lower Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Upper Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: One exception was noted where the deposit was not 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.

Comment: Fifteen exceptions were noted where individual pre-numbered receipts were not issued as funds were received.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No athletic events were noted at this school.

- b. Determine deposit was made on a timely basis.

Comment: No athletic events were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were noted at this school.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Expenditures

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Four exceptions were noted where the check request was not approved by the faculty sponsor of the fund.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No active credit cards were noted at this school.

- b. Charge is supported by proper documentation.

Comment: No active credit cards were noted at this school.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No active credit cards were noted at this school.

- d. Charge appears to be necessary and reasonable.

Comment: No active credit cards were noted at this school.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No active credit cards were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: A sample of two fundraisers were selected for testing. One exception was noted where the fundraiser was not approved by the principal prior to commencement. Also, one exception was noted where the project report was incomplete.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Upper Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Middle School

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Middle School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: One exception was noted where stop payment documentation could not be provided for four old outstanding checks.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Middle School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: One exception was noted where timeliness could not be determined for concession sales.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Twelve exceptions were noted where individual receipts were not issued for each amount received and included in the receipt batch.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: Three exceptions were noted where the concession reconciliation form was missing or did not agree to the deposit amount per the bank.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
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June 30, 2019**

North DeSoto Middle School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: A sample of six home games were selected for testing. Six exceptions were noted where the game recap sheet was incomplete or missing.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Middle School

Expenditures

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.

Comment: A total of fifteen checks were reviewed. One exception was noted where an invoice was not paid timely.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: One exception was noted where there was no proof of receipt for goods.

- d. Invoice amount agrees with check amount.

Comment: One exception was noted where no invoice was found for the purchase.

- e. Charge is supported by proper documentation.

Comment: One exception was noted where no invoice was found for the purchase.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: One exception was noted where no invoice was found for the purchase. Also, one exception was noted where the invoice was not paid on a timely basis.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Middle School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Fifteen exceptions were noted where the principal did not approve the check requests form as required by the School Board policy.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: There were no checks noted in the sample selected that required advanced written approval.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Charge appears to be necessary and reasonable.

Comment: A sample of two statements were reviewed. There were exceptions noted on each statement related to late fees being paid, interest charged on the statement, and sales tax was paid for purchases. Additionally, there were various exceptions noted where the items purchased were not considered necessary and reasonable.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Middle School

Expenditures (continued)

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: A sample of two statements were reviewed. There were exceptions noted on each statement related to late fees being paid, interest charged on the statement, and sales tax was paid for purchases. Additionally, there were various exceptions noted where the items purchased were not considered necessary and reasonable.

- 4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: A sample of two fundraisers were selected for testing. Two exceptions were noted where fundraisers were not approved by the principal prior to commencement. Also, two exceptions were noted where fundraiser forms are not sequentially numbered as required by School Board policy.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto Middle School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to this school.

Comment: No school support organizations were noted at this school.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No school support organizations were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto High School

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: One exception was noted related to seven old outstanding checks that had not cleared as of year-end.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: One exception was noted related to seven old outstanding checks that had not cleared as of year-end.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Receipts

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Fifteen exceptions were noted where individual receipts per receipt book could not be traced to the cash receipts journal.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: Two exceptions were noted where the individual receipts could not be tied to proper supporting documentation.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Expenditures

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.

Comment: One exception was noted where no proof of purchase was found for a check written.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: Two exceptions were noted where proper documentation was not found to support receipt of goods or services.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Charge is supported by proper documentation.

Comment: Three exceptions were noted related to improper supporting documentation.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two exceptions were noted related to improper supporting documentation.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Charge appears to be necessary and reasonable.

Comment: A sample of four statements were selected for testing. Four exceptions were noted where purchases were not considered to be necessary and reasonable.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: A sample of four statements were selected for testing. Four exceptions were noted where purchases were not considered to be necessary and reasonable, in accordance with School Board policy.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: A sample of four fundraisers were selected to testing. One exception was noted where the fundraiser was not approved prior to commencement.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

North DeSoto High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

Stanley High School

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: One exception was noted related to two old outstanding checks that had not cleared as of year-end.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: One exception was noted related to two old outstanding checks that had not cleared as of year-end.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Receipts

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.

Comment: No cash was noted on hand during fieldwork.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Two exceptions were noted where pre-numbered receipts were not utilized for amounts received.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Expenditures

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.

Comment: Three exceptions were noted where invoices were not paid timely.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Invoice amount agrees with check amount.

Comment: One exception was noted where the check amount did not agree to the invoice amount.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: Two exceptions were noted where a portion of the charge was not considered to be necessary and reasonable.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Fifteen exceptions were noted where the principal did not approve the check requests as required by School Board policy.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: There were no checks noted in the sample selected that required advanced written approval.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No active credit cards were noted at this school.

- b. Charge is supported by proper documentation.

Comment: No active credit cards were noted at this school.

- c. Accounting distribution/classification is consistent and correctly posted.

Comment: No active credit cards were noted at this school.

- d. Charge appears to be necessary and reasonable.

Comment: No active credit cards were noted at this school.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No active credit cards were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: A sample of three fundraisers were selected for testing. Three exceptions were noted related to not properly completing the Report on Fundraising Project form, two were related to not identifying proposed use of profit and one was related to not obtaining principal approval.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Stanley High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: Two exceptions were noted where deficit balances were reported in an account balance.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: One exception was noted where the club/organization has not filed a current report for the school year.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

Grace House School

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Cash and Cash Equivalents

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Compare the reconciled book balance to the general ledger for the bank account.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- g. Ensure that all checks on the bank statement are accounted for.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- i. Investigate any outstanding checks which are over 90 days old.

Comment: No outstanding checks over ninety days old were noted.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Receipts

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.

Comment: No cash was noted on hand during fieldwork.

2. Select fifteen receipts on a random basis and perform the following procedures:

**Note: The school only wrote four receipts during the school year.

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Three exceptions were noted where individual pre-numbered receipts were not issued as funds were received.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No athletic events were noted at this school.

- b. Determine deposit was made on a timely basis.

Comment: No athletic events were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were noted at this school.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Expenditures

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.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

2. Select fifteen disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- f. Endorsement agrees with payee.

Comment: Unable to test this attribute due to the bank statement not containing images of the back of checks written.

- g. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- h. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Twelve exceptions were noted where the principal did not approve the check requests as required by School Board policy.

- k. Verify that advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.

Comment: No checks were noted in the sample selected that required advanced written approval.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: No active credit cards were noted at this school.

- b. Charge is supported by proper documentation.

- c. **Comment:** No active credit cards were noted at this school.

- d. Accounting distribution/classification is consistent and correctly posted.

Comment: No active credit cards were noted at this school.

- e. Charge appears to be necessary and reasonable.

Comment: No active credit cards were noted at this school.

- f. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No active credit cards were noted at this school.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

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

Grace House School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

- c. Account balances in reserves are at least 15% of current year expenditures.

Comment: No exceptions were noted as a result of applying agreed upon procedures.

School Support Organizations

Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:

- a. Club/organization is current on reporting requirements to the school.

Comment: No school support organizations were noted at this school.

- b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

Comment: No school support organizations were noted at this school.



DeSoto Parish Schools

Clay J. Corley, Superintendent

The following information is being provided in response to the 2018-19 Student Activity Fund audit exceptions:

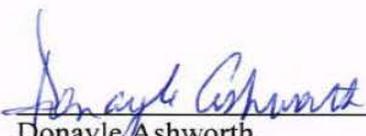
Operations of the student activity funds at each school were tested by external auditors based on a set of agreed upon procedures. The exceptions found at each school have been discussed with the principals and school bookkeepers. Plans are being prepared and executed to resolve any exceptions found to be existing at each school. Staff development training will continue as in the past as well as annual external audits of the schools. The principals, school bookkeepers, and athletic directors attended a meeting in July 2019 with one of our external auditors who reviewed student activity fund policies and spoke on the importance of keeping accurate and complete financial records for the schools.

The Grants/Cash Manager will continue his monthly review of financial reports (including bank reconciliations) for each school and will address any concerns as they are discovered.

The DeSoto Parish School Board is committed to the safekeeping of all its student activity funds and will continue to strive to achieve excellence in financial reporting and compliance for all our schools.



Clay Corley
Superintendent



Donayle Ashworth
Director of Business Services