

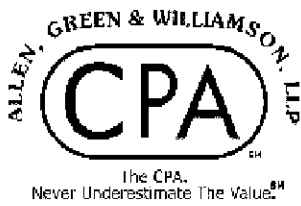
**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
June 30, 2019**

**Webster Parish School Board
Minden, Louisiana**

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ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive
Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA
Amy Tynes, CPA, CFE
Aimee Buchanan, CPA
Principal: Cindy Thomason, CPA

Jennie Henry CPA, CFE
Austin Hogue, CPA
Crystal Patterson, CPA
Mallory Stone, CPA
Audit Manager: Margie Williamson, CPA

Ernest L. Allen, CPA
(Retired) 1963 - 2000

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board Members
Webster Parish School Board
Minden, Louisiana

We have performed the procedures detailed in the following pages, which were agreed to by the management of Webster Parish School Board, solely to assist users in evaluating the operations of the Webster Parish Student Activity Funds at each school for the year ended June 30, 2019. Management of the Webster 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 School Board. 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*, issued by the Comptroller General of the United States. 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.

The purpose of this report is solely to describe the scope of testing performed on the policies and procedures over the operations of the Webster Parish Student Activity Funds and the results of that testing. This report is intended solely for the information and use of the specified users listed above 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 Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
February 24, 2020

**Webster Parish School Board
Minden, Louisiana**

DOYLINE HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Doyline High School
June 30, 2019**

The following procedures were be performed for the student activity fund bank account:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures;
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

The following procedures were performed on student activity funds for football, basketball, dance line, yearbook and cheerleading:

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

Comment: One exception was noted due to deposit not being made on time. Three exceptions were noted due to not having proper documentation for the concession stand money. One exception was noted due to improper posting of t-shirt sale money to school fees.

Management's Response: Management will be sure deposits are done in a timely manner. Management will pay more attention to positing in the correct accounts. A new concessions stand form has been implemented.

**Webster Parish School Board
Minden, Louisiana**

**Doyline High School
June 30, 2019**

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments:

- One exception was noted where one check only had one signature.
- Two exceptions were noted where payment was made from a statement, not individual invoices.
- One exception was noted where the total amount of the check did not match the total amount of the support.
- Two exceptions were noted where invoice date was not current when compared to the date of the check.
- One exception for late fees and one exception for sales tax included in payment were noted.

Management's Responses:

- Management will double check to be sure all checks have been signed.
- Management will double check to be sure all invoices are available to make the payment. The Bookkeeper will be sure to have all correct documentation.
- This was a PTO error.
- The late payments were because the purchases were during the summer when the bookkeeper was not at the school. The Bookkeeper did not receive the invoice until September.

**Webster Parish School Board
Minden, Louisiana**

**Doyline High School
June 30, 2019**

The following procedures will be performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.

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

Fundraisers

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

Comment: It was noted that the fundraising activities are not numbered to keep track as stated by the SAF Manual.

Management's Response: Management will be sure that all fundraisers are numbered.

**Webster Parish School Board
Minden, Louisiana**

LAKESIDE HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Lakeside High School
June 30, 2019**

The following procedures were be performed for the student activity fund bank account:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures;
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: September bank reconciliation was not mathematically performed correctly and therefore did not agree to the general ledger for the bank account.

Management's Response: The September 2018 bank reconciliation had checks credited instead of debited. The reconciliation was corrected but was not filed. Should this happen again, copies will be made.

The following procedures were performed on student activity funds for football, basketball, dance line, yearbook and cheerleading:

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**Lakeside High School
June 30, 2019**

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments: The following exceptions were noted:

- One exception noted where one check only had one signature.
- One exception was noted where invoice for payment did not agree to check amount.
- Three checks paid sales tax.
- Two checks were used to buy food type items for teachers and came out of the PBIS fund which is for students.

Management's Responses:

- This was an oversight that this check did not get signed by the principal.
- Check was keyed in error. Checks will be looked over and the bookkeeper will be more careful while getting things done in a timely manner.
- The teacher lounge fund will be used for food or drinks for the teachers. A tax exempt Amazon account was set up to prevent sales tax from being charged.
- The bookkeeper also contacted a vendor and corrected sales tax charges from the vendor.

**Webster Parish School Board
Minden, Louisiana**

**Lakeside High School
June 30, 2019**

The following procedures will be performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.

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

Fundraisers

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

Comment: Fund raising activities were not numbered as per stated in the district Student Activity Manual.

Management's Response: Bookkeeper was not aware fundraisers had to be numbered. Fundraisers will be numbered going forward.

**Webster Parish School Board
Minden, Louisiana**

MINDEN HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Minden High School
June 30, 2019**

The following procedures were be performed for the student activity fund bank account:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures;
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: Three checks were outstanding over 90 days without investigation by the school.

Management's Response: We will investigate any outstanding checks over 90 days by calling, e-mailing, or sending written correspondence.

The following procedures were performed on student activity funds for football, basketball, dance line, yearbook and cheerleading:

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**Minden High School
June 30, 2019**

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two exceptions were noted where the school paid or reimbursed sales tax.

Management's Response: Purchasing policy has been reviewed by the administration. In the future, no taxes will be reimbursed.

The following procedures will be performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.

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

Fundraisers

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

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

**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**North Webster High School
June 30, 2019**

The following procedures were performed for the student activity fund bank account:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures;
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: The September 2018 reconciliation had 13 checks that had been outstanding for more than 90 days with no investigation. Five of these checks were still outstanding at the end of March 2019 with no investigation.

Management's Response: Checks were researched and all outstanding checks over 90 days old were voided.

The following procedures were performed on student activity funds for football, basketball, dance line, yearbook and cheerleading:

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**North Webster High School
June 30, 2019**

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments:

- One exception was noted due to a lack of proper supporting documentation.
- One exception was noted where the football program was charged for baseball bats purchased.
- One exception was noted where the school paid sales tax on a purchase.

Management's Responses:

- This was for a St. Jude's auction and the principal was out of town when the check was written. The principal gave consent and was very tardy in providing the memo to the bookkeeper to cover the proper documentation for the check.
- The purchase was accidentally charged to the wrong account when payment to the vendor was made. Several sports use the same vendor and the breakdown of the invoices can become quite confusing at times. Money was transferred between accounts to justify this matter.
- This purchase was at Wal-Mart and the teacher making the purchase did not have the proper tax exempt card and did not know how to get the taxes taken off. Wal-Mart can be very difficult to deal with for tax exemption purposes.

**Webster Parish School Board
Minden, Louisiana**

**North Webster High School
June 30, 2019**

The following procedures will be performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.

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

Fundraisers

The following procedures will be performed on separate accounts not included in the student activity funds:

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

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

**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER JUNIOR HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**North Webster Junior High School
June 30, 2019**

The following procedures were be performed for the student activity fund bank account:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures;
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

The following procedures were performed on student activity funds for football, basketball, dance line, yearbook and cheerleading:

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**North Webster Junior High School
June 30, 2019**

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception was noted where a check was written to the principal which goes against SAF Manual Section 5.8.

Management's Response: The check was written to the principal for the football team's meal. The food for the football players was accidentally left at the school and the game was in Shreveport. We ordered food from a nearby fast food restaurant. The school did not have a school credit card at the time. The receipt and proper documentation was submitted for reimbursement.

The following procedures will be performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any School Board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.

Comment: No booster clubs were noted at this location.

Fundraisers

The following procedures will be performed on separate accounts not included in the student activity funds:

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

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

**Webster Parish School Board
Minden, Louisiana**

WEBSTER JUNIOR HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Webster Junior High School
June 30, 2019**

The following procedures were performed for the student activity fund bank account:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

The following procedures were performed on student activity funds for football, basketball, dance line, yearbook and cheerleading:

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**Webster Junior High School
June 30, 2019**

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two exceptions were noted due to a lack of receipt or invoice documentation.

Management's Response: The two exceptions were for the purchase of tea from Webster Parish school food service out of the teacher's lounge account. The cafeteria manager wrote receipts for the tea, but didn't give to the secretary. Cafeteria manager is required to provide a receipt to secretary for the purchase of tea in the future.

The following procedures will be performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.

Comment: No booster clubs were noted at this location.

Fundraisers

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

Comment: One exception was noted where documentation for a fundraiser lacked the proper approval.

Management's Response: All teachers are required to submit a request for fundraiser form prior to start of fundraiser and submit reconciliation form after the fundraiser is complete.