

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
For the Year Ended June 30, 2025**

**Webster Parish School Board
Minden, Louisiana**

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INDEPENDENT ACCOUNT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members
Webster Parish School Board
Minden, Louisiana

We have performed the procedures, described in the following pages, on the operations of the student activity funds at each selected school of the Webster Parish School Board for the year ended June 30, 2025. Webster Parish School Board's management is responsible for the policies and procedures over the operations of the student activity funds.

Webster Parish School Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board to evaluate the operations of the student activity funds for the fiscal year ended June 30, 2025. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures are performed are appropriate for their purposes.

The procedures and findings are described in the following pages.

We were engaged by the Webster Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the 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.

We are required to be independent of the Webster Parish School Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board and management of Webster 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
December 19, 2025

Brown Upper Elementary School

**Webster Parish School Board
Minden, Louisiana**

**Brown Upper Elementary School
For the Year Ended June 30, 2025**

Bank Reconciliations

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 bank statement.
 - g. Ensure that 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 procedure.

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 five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges 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.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: In performing the cash count, the School had \$41 in cash on hand with no written receipts to support the cash. Of the 15 receipts selected for testing, one receipt could not be traced to a deposit and therefore could not be tested. Of the 14 receipts that were tested, one receipt was not deposited within 5 business days, seven receipts could not be traced to a receipt log, and one concession deposit did not agree with the concession reconciliation. The School did not follow the School Board's financial policies.

Management's Response: Management procedures have been refined to ensure that deposits are made by the end of the week. Processes for backup and receipts were refined for validation purposes. Deposit slips are checked for verification and compared to the backup by the secretary for all deposits. No cash is kept on hand. The remaining \$41 of petty cash was deposited into the General Fund. We have collaborated with the finance department to ensure that we are following financial policies. Adjustments and notes were noted on post it notes with the auditor. These notes were removed.

**Webster Parish School Board
Minden, Louisiana**

**Brown Upper Elementary School
For the Year Ended June 30, 2025**

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

Comment: Two disbursements could not be tested because no support could be provided. Of the twenty-three expenditures tested, one disbursement paid sales tax, and one paid a late fee which are not considered necessary and reasonable, eight expenditures did not have evidence of receipts of goods or services, and two expenditures did not have sufficient support to determine what was purchased and/or the business purpose of the expenditure. The School did not follow the School Board's purchasing policies.

Management's Response: Support will always be provided for disbursements. The secretary and principal will evaluate and audit this monthly. The secretary has ensured that all backups are provided each month of the 2025-26 school year. Teachers were not all aware of the requirement to not pay taxes. The secretary and principal aim to limit late fees. We acquired a \$3 late fee in the 25-26 school year due to not realizing that a charge was made to Smith South Central account. This fee was paid one month late. The principal and secretary aim to monitor transactions and follow up for payments. All bills received in the mail are paid within a 5 day period, ASAP.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that the expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Four credit card statements were selected to be tested, however only three statements could be tested because one statement was missing pages, and no supporting documentation was provided. Of the three statements that were tested, two statements had a transaction in which sales tax was charged which is considered not necessary and reasonable, one statement did not have evidence of receipts of goods or services for multiple online purchases, and one statement was paid late. The School did not follow the School Board's purchasing policies.

**Webster Parish School Board
Minden, Louisiana**

**Brown Upper Elementary School
For the Year Ended June 30, 2025**

Management's Response: Errors were made by the previous secretary. In the audit we noted that the recommended filing system was not used by the prior secretary. The current secretary has been advised of policy and recommended procedures by the finance department. The new secretary ensures that the statements are filed each month with all supporting documents. Items have been filed according to district policy in the 25-26 school year. The principal signs this documentation. The principal and secretary monitor all receipts and transactions to ensure that employees do not pay taxes. This year I have had two employees who paid taxes pay the school reimbursement for the taxes. The policies have been reiterated to the current faculty and staff.

Fundraisers

1. 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: The School did not provide any documentation for two of the three fund raisers selected to test and could not provide the post-fundraiser report for the other fundraiser as required by the School Board's policy.

Management's Response: The new principal will ensure that fundraiser documentation is provided, including the post fundraiser reports going forward.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 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.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.

Browning Elementary School

**Webster Parish School Board
Minden, Louisiana
Browning Elementary School
For the Year Ended June 30, 2025**

Bank Reconciliations

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 bank statement.
 - g. Ensure that 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 procedure.

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 five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges 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.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: Of the 15 receipts tested, three receipts could not be traced to a validated deposit slip, three receipts could not be determined if deposited timely because there was no deposit slip, teacher log, and/or a date on the individual receipts, three individual receipts within the deposit could not be traced to the receipt batch information, five individual receipts within the deposit could not be traced to the related account ledger card or teacher log/receipt, and 1 teacher log did not agree with the amount deposited.

Management's Response: Last year was my first year in this position, and I did not assume the role until September. Any activities or procedures prior to September 3 occurred before I was serving in an administrative capacity. At that time, I was still learning school activity fund procedures and relied heavily on the secretary, who had held the position for many years. This year, with a new secretary, we are both continuing to learn and working diligently to become fully proficient in school activity fund procedures.

**Webster Parish School Board
Minden, Louisiana
Browning Elementary School
For the Year Ended June 30, 2025**

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

Comment: Of the 25 disbursements tested, one disbursement was missing an invoice and was paid from a statement, one disbursement was missing evidence of receipt of goods and services for two expenditures, one disbursement included a late fee which was not considered to be necessary and reasonable, and four invoices were paid late.

Management's Response: Last year was my first year in this position, and I did not assume the role until September. Any activities or procedures prior to September 3 occurred before I was serving in an administrative capacity. At that time, I was still learning school activity fund procedures and relied heavily on the secretary, who had held the position for many years. This year, with a new secretary, we are both continuing to learn and working diligently to become fully proficient in school activity fund procedures.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that the expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One credit card statement had a charge for a hotel room with no documentation on who stayed and the purpose of the stay.

Management's Response: This was before my administrative role. I am now aware of the current policy and will follow those guidelines.

Fundraisers

1. 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: Two fundraisers were tested. One fundraiser was missing deposit documentation and the other fundraiser's report was filled out more than two weeks after the end of the fundraiser. Both fundraiser's teacher logs/deposit support did not match the total on the fundraiser report.

**Webster Parish School Board
Minden, Louisiana**

**Browning Elementary School
For the Year Ended June 30, 2025**

Management's Response: Fundraisers were conducted before I stepped into this administrative role. I am aware of the current parish policy on fundraisers and will follow those guidelines.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 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.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.

**Webster Parish School Board
Minden, Louisiana**

Doyline High School

Webster Parish School Board
Minden, Louisiana
Doyline High School
For the Year Ended June 30, 2025

Bank Reconciliations

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 bank statement.
 - g. Ensure that 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: Both reconciliations had checks that have been outstanding for more than 90 days that have not been investigated.

Management's Response: In October 2025, 21 outstanding checks with issue dates of 2023 and 2024 were manually voided. These checks were all written prior to the transition of financial secretaries. The new financial secretary has implemented procedures to track all checks and investigate checks that have not been cashed in a timely manner.

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 five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges 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.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: The deposit information for three of the receipts could not be found and therefore was not tested. One deposit was not made timely and was missing part of the receipt batch documentation. Of the five game receipts tested, three did not have the appropriate signatures on the ticket reconciliation, and one receipt was not deposited timely.

Webster Parish School Board
Minden, Louisiana
Doyline High School
For the Year Ended June 30, 2025

Management's Response: Delayed deposit and missing game receipt signatures occurred during the transition with financial secretaries. We have revised our Gate Box form for the ticket reconciliation by adding 2 additional signature lines. The form is now signed by the two gate box workers, the financial secretary, and the principal.

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

Comment: Six expenditures were not supported by proper documentation because a request for check form was not used. One check was handwritten. The School did not follow its purchasing policies.

Management's Response: Missing documentation for expenditures occurred during the transition between financial secretaries. The new financial secretary has implemented safeguards to ensure proper documentation for every check that is printed. Also, we currently do not hand write checks since that is against Webster Parish School Board policy.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that the expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two credit statements did not have proof of receipt of goods or services. One of the statements had a charge that was posted to the wrong account. The posting to the wrong account was noted on the credit card statement, however it had not been corrected at the time of testing.

Management's Response: Missing receipts for credit card purchases occurred during the transition of financial secretaries and the suspension of the previous financial secretary's financial responsibilities. When we receive the credit card statement, the financial secretary and the principal both verify that a receipt is present for every charge. Folders have been created to ensure receipts are in the possession of the financial secretary prior to receipt of the credit card statement.

Webster Parish School Board
Minden, Louisiana
Doyline High School
For the Year Ended June 30, 2025

Fundraisers

1. 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: None of the three fundraisers tested had a post fundraiser report as required by the School Board's policy.

Management's Response: The three fundraisers in question occurred during the financial secretary transition period. A process is now in place to ensure fundraising sponsors to ensure that they fill out the post fundraiser report when their fundraiser has ended.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 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.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

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

J. L. Jones Elementary School

**Webster Parish School Board
Minden, Louisiana**

**J. L. Jones Elementary School
For the Year Ended June 30, 2025**

Bank Reconciliations

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 bank statement.
 - g. Ensure that 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 November 2024 and the January 2025 bank reconciliations were selected to be tested. The November reconciliation could not be located for testing. There were no exceptions noted for the January 2025 reconciliation

Management's Response: Last year, a new secretary was hired and the principal was new to role of principal. The secretary had an issue with locating the information needed for the audit. We are reviewing policies and procedures and making changes, as needed, to correct these issues.

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 five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges 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.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: In performing the cash count, it was noted that there were no receipts written for the cash on hand. In performing the test of receipts, the School could not find the deposit information or other supporting documentation for 10 of the 15 receipts selected to be tested. Of the 5 receipts that were tested, two were missing the deposit slip information, one was missing a teacher's log, and one concession receipt log was \$5.00 more than the amount deposited.

**Webster Parish School Board
Minden, Louisiana**

**J. L. Jones Elementary School
For the Year Ended June 30, 2025**

Management's Response: Last year, a new secretary was hired, and the principal was new to role of principal. The secretary had an issue with locating the information needed for the audit. We are reviewing policies and procedures and making changes, as needed, to correct these issues.

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

Comment: The invoice(s) and/or supporting documentation for 5 of 25 disbursements selected to be tested could not be located therefore could not be tested. Of the 20 disbursements that were tested, 4 disbursements were not paid timely, two disbursements were shipped to a home address which is prohibited by the School Board's purchasing procedures, one disbursement did not have evidence of the receipt of goods or services, and the amount written for one check did not agree with the supporting documentation.

Management's Response: Last year, a new secretary was hired, and the principal was new to role of principal. The secretary had an issue with locating the information needed for the audit. We are reviewing policies and procedures and making changes, as needed, to correct these issues.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that the expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: The two credit card statements selected to be tested could not be found therefore could not be tested.

Management's Response: Last year, a new secretary was hired, and the principal was new to role of principal. The secretary had an issue with locating the information needed for the audit. We are reviewing policies and procedures and making changes, as needed, to correct these issues.

**Webster Parish School Board
Minden, Louisiana**

**J. L. Jones Elementary School
For the Year Ended June 30, 2025**

Fundraisers

1. 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: The School did not follow the School Board's fundraising policy and procedures. Both fundraisers tested did not have the appropriate documentation and/or reports as required by the School Board's policy.

Management's Response: Last year, a new secretary was hired, and the principal was new to role of principal. The secretary had an issue with locating the information needed for the audit. We are reviewing policies and procedures and making changes, as needed, to correct these issues.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 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.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.

Minden High School

Webster Parish School Board
Minden, Louisiana
Minden High School
For the Year Ended June 30, 2025

Bank Reconciliations

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 bank statement.
 - g. Ensure that 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 procedure.

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 five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges 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.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: In performing the cash count, it was noted that \$25.00 of cash on hand was not supported by a receipt.

Management's Response: We are working diligently to maintain accurate records and correct issues as they arise. Both individuals, Principal and Financial Secretary, are new to their positions. We did receive assistance as needed from the central office.

Webster Parish School Board
Minden, Louisiana
Minden High School
For the Year Ended June 30, 2025

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 the 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 the agreed-upon procedure.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that the 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 the agreed-upon procedure.

Fundraisers

1. 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: Of the 5 fundraisers that were selected to test, one fundraiser was not approved until after the start of the fundraiser and three fundraiser reports were not completed within 2 weeks after the end of the fundraiser as required by the School Board's policy.

Management's Response: Board policy regarding fundraisers was reviewed with our staff. We are working diligently to maintain accurate records and correct issues as they arise. Both individuals, principal and financial secretary, are new to their positions. We did receive assistance from the central office financial staff as needed.

Webster Parish School Board
Minden, Louisiana
Minden High School
For the Year Ended June 30, 2025

Booster Clubs

1. Request documentation that club is in good standing with IRS as 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.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

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

Webster Junior High School

**Webster Parish School Board
Minden, Louisiana**

**Webster Junior High School
For the Year Ended June 30, 2025**

Bank Reconciliations

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 bank statement.
 - g. Ensure that 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 School has one check that has been outstanding since April 2022 that has not been investigated. The School has a second bank account with a \$1.00 balance.

Management's Response: Mr. McCall (Principal) and Ms. Jenkins (Secretary) are both new to their positions this school year. Members of the Central Office staff have been on campus to provide guidance, assistance, and ongoing support as they acclimate to their roles and ensure the continued success and daily operations of the 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 five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges 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.
 - b. Determine deposit was made on a timely basis (within 5 business days).
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting in ledger.

Comment: The timeliness of the deposits could not be tested because none of the receipts were dated. Of the three game receipts selected to test, one game receipt was missing the ticket reconciliation and was not deposited timely, and one game receipt was missing the appropriate signatures on the ticket reconciliation.

**Webster Parish School Board
Minden, Louisiana**

**Webster Junior High School
For the Year Ended June 30, 2025**

Management's Response: Mr. McCall (Principal) and Ms. Jenkins (Secretary) are both new to their positions this school year. Members of the Central Office staff have been on campus to provide guidance, assistance, and ongoing support as they acclimate to their roles and ensure the continued success and daily operations of the school.

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

Comment: Of the 25 disbursements selected for testing, one disbursement did not have proof of attendance or business purpose for a travel charge and was missing a receipt, three disbursements were missing evidence of receipts of goods or services, one disbursement did not have an approved request for check form, and one disbursement was not paid timely.

Management's Response: Mr. McCall (Principal) and Ms. Jenkins (Secretary) are both new to their positions this school year. Members of the Central Office staff have been on campus to provide guidance, assistance, and ongoing support as they acclimate to their roles and ensure the continued success and daily operations of the school.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
 - a. Evidence (packing slip or receipt) that goods or services were received.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that the expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Of the four credit card statements that were tested, two statements had multiple online purchases that had no evidence of receipts of goods or services, two statements had charges for sales tax, and one statement had a late fee charge. Sales taxes and late fees are not considered necessary and reasonable. The late fee was charged to Title I funds which is an unallowable cost for a federal grant.

Management's Response: Mr. McCall (Principal) and Ms. Jenkins (Secretary) are both new to their positions this school year. Members of the Central Office staff have been on campus to provide guidance, assistance, and ongoing support as they acclimate to their roles and ensure the continued success and daily operations of the school.

**Webster Parish School Board
Minden, Louisiana**

**Webster Junior High School
For the Year Ended June 30, 2025**

Fundraisers

1. 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 the agreed-upon procedure.

Booster Clubs

1. Request documentation that club is in good standing with IRS as 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.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

Comment: There are no booster clubs at this school.