

**Claiborne Parish School Board
Homer, Louisiana**

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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Claiborne Parish School Board

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Claiborne Parish School Board
Homer, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of Claiborne 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 Claiborne 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 Claiborne 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
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
October 9, 2019

Claiborne Parish School Board

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**Claiborne Parish School Board
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Haynesville Elementary School

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Haynesville 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 the 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 the 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 the agreed upon procedures.

- d. Determine the propriety of deposits in transit.

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

- e. Examine all interfund transfers.

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

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

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

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Haynesville 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 cash was noted on hand during fieldwork.

2. Select 25 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 the 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 the 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: No exceptions were noted as a result of applying the agreed upon procedures.

- 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 the 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 location.

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

Comment: No athletic events were noted at this location.

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Haynesville Elementary School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic events were noted at this location.

- d. Trace the total deposit to proper posting.

Comment: No athletic events were noted at this location.

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Haynesville 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 the agreed upon procedures.

2. Select 25 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 the agreed upon procedures.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- f. Endorsement agrees with payee.

Comment: This attribute was not able to be tested due to the bank statements not including copies of endorsements on cleared checks.

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

Comment: Two exceptions were noted where the invoice date was not current when compared to the date of the check.

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

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

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Haynesville Elementary School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: Two exceptions were noted where the charge did not appear to be necessary and reasonable.

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

Comment: Two exceptions were noted where the expenditures were not in accordance with the Board's financial policies.

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 the agreed upon procedures.

- b. Charge is supported by proper documentation.

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

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

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

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the 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 the 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: A sample of one fundraiser was selected for testing. One exception was noted where fundraiser approval forms were not completed as required by School Board policy.

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Haynesville Elementary School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

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Haynesville Junior High School

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Haynesville Junior 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 the 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 the 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 the 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: Two exceptions were noted where a check was still outstanding and could not be traced to clearing.

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

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

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

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

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Haynesville Junior High School

Receipts

2. 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 25 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: One exception was noted where the amount received could not be traced to a validated deposit slip.

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

Comment: One exception was noted where the amount received could not be traced to deposit. Four exceptions were noted where timeliness could not be determined due to lack of proper supporting documentation.

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

Comment: One exception was noted where the amount received could not be traced to deposit.

- 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 amount received could not be traced to deposit. Nine exceptions were noted where the deposit lacked appropriate 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 the agreed upon procedures.

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

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

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Haynesville Junior High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

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

2. Select 25 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 the agreed upon procedures.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

Comment: One exception was noted where a check was not supported by proper supporting documentation.

- d. Invoice amount agrees with check amount.

Comment: Three exceptions were noted where the invoice amount did not agree with the check amount.

- e. Charge is supported by proper documentation.

Comment: One exception was noted where a check was not supported by proper supporting documentation.

- f. Endorsement agrees with payee.

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

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

Comment: One exception was noted where a check was not supported by proper supporting documentation to determine timeliness of payment. Three exceptions were noted where the invoice date was not current compared to the date of the check.

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Haynesville Junior High School

Expenditures (continued)

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

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

- i. Charge appears to be necessary and reasonable.

Comment: One exception was noted where a check was not supported by proper supporting documentation; therefore, unable to determine reasonableness of the expense.

- j. 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 not supported by proper supporting documentation.

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

- a. Evidence of receipts of goods or services.

Comment: Haynesville Junior High does not have an active credit card.

- b. Charge is supported by proper documentation.

Comment: Haynesville Junior High does not have an active credit card.

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

Comment: Haynesville Junior High does not have an active credit card.

- d. Charge appears to be necessary and reasonable.

Comment: Haynesville Junior High does not have an active credit card.

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

Comment: Haynesville Junior High does not have an active credit card.

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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: Two exceptions were noted where the fundraisers selected for testing lacked written approval. One exception was noted where the fundraiser selected for testing lacked proper supporting documentation of items purchased for the fundraising.

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Haynesville Junior High School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

Comment: One account was noted as having a deficit account balance for the month of January. It was noted the deficit balance for the account was less than \$20 and appeared to clear by the end of the next month.

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Haynesville High School

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Haynesville 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 the 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 the 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 the 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 the 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 the 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 the agreed upon procedures.

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

Comment: One exception was noted where a check was outstanding beyond the 90 day threshold.

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Haynesville High School

Receipts

3. 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 the agreed upon procedures.

2. Select 25 receipts on a random basis and perform the following procedures:

- d. Trace to validated deposit slip.

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

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

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

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

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

- 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 the 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 the agreed upon procedures.

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

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

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Haynesville High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

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

2. Select 25 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 the agreed upon procedures.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

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

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

Comment: One exception was noted where the invoice date was not current when compared to the date of the check.

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

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

**Claiborne Parish School Board
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**Student Activity Funds
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Haynesville High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

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

- b. Charge is supported by proper documentation.

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

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

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

- d. Charge appears to be necessary and reasonable.

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

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Haynesville High School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

Comment: One account was noted that had a deficit account balance for the month of September. It was noted that the deficit balance for the account was less than \$500 and appeared to clear by the end of the fiscal year.

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Claiborne Parish School Board

Homer Junior High School

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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 the 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 the 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 the 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 where a check written in November did not clear 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 the 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 the agreed upon procedures.

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

Comment: One exception was noted where a check was outstanding beyond the 90 day threshold.

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Receipts

4. 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 25 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 the 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 the 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 the individual receipts selected for testing were not properly recorded.

- 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 due to lack of 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:

- e. 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 the agreed upon procedures.

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

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

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Receipts (continued)

- g. Determine that ticket reconciliation was properly prepared.

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

- h. Trace the total deposit to proper posting.

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

**Claiborne Parish School Board
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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 checks were noted out of the seven selected for testing that did not have proper supporting documentation.

2. Select 25 disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: Nine exceptions were noted due to lack of proper supporting documentation.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

Comment: Eleven exceptions were noted where the disbursement selected for testing did not have evidence of receipt of goods or services.

- d. Invoice amount agrees with check amount.

Comment: Eight exceptions were noted due to lack of proper supporting documentation.

- e. Charge is supported by proper documentation.

Comment: Fourteen exceptions were noted due to lack of proper supporting documentation.

- f. Endorsement agrees with payee.

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

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

Comment: Eight exceptions were noted due to lack of proper supporting documentation.

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

Comment: Five exceptions were noted where the disbursement selected for testing was incorrectly recorded.

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Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: Seven exceptions were noted where charge did not appear to be necessary and reasonable.

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

Comment: Seven exceptions were noted where the expenditure was not in accordance with the School Board's policies.

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

- a. Evidence of receipts of goods or services.

Comment: Three exceptions were noted where supporting documentation did not include evidence of receipt of goods or services.

- b. Charge is supported by proper documentation.

Comment: Four exceptions were noted where charges were not supported by proper documentation.

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

Comment: Three exceptions were noted where charges were not properly recorded.

- g. Charge appears to be necessary and reasonable.

Comment: Four exceptions were noted where charges did not appear to be necessary and reasonable.

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

Comment: Four exceptions were noted where expenditures were not in accordance with the School Board's financial policies.

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Homer Junior 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: Unable to perform this procedure due to the inadequate information being provided. No fundraiser forms were able to be located; however, fundraising activities were noted from review of financial records.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

**Claiborne Parish School Board
Homer, Louisiana**

Homer Junior High School – Additional Procedures

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School – Additional Procedures

Cash and Cash Equivalents

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

a. Verify the mathematical accuracy of the reconciliations.

Comment: No exceptions were noted as a result of applying the 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 the 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 the 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: Two exceptions were noted where checks were long outstanding and did not clear the bank by year-end.

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

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

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

Comment: One exception was noted where a check was outstanding beyond the 90 day threshold.

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Homer Junior High School – Additional Procedures

Cash and Cash Equivalents (continued)

- j. Trace beginning bank statement balances and bank reconciliation balances to the previous months.

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

- k. Trace ending bank statement balances and bank reconciliation balances to the subsequent period.

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

- l. Obtain a copy of the bank statements directly from the bank and agree to the statements attached to the reconciliations.

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School – Additional Procedures

Receipts

1. Select 25 additional receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip and to copy of cleared deposit slip from the bank.

Comment: No exceptions were noted as a result of applying the 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 the 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 the total of the receipt batch did not agree to the deposit.
 - 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 deposits were not recorded correctly.
2. Obtain copies of the game schedules for football, boys' basketball and girls' basketball and perform the following procedures for the home games identified:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: A total of 10 home games were selected for testing. One exception was noted where the auditor could not trace from the date of the game to a deposit for the gate proceeds.
 - b. Trace from the date for the game to the concession reconciliation for each game.

Comment: A total of 10 home games were selected for testing. There were six exceptions noted where deposits could not be found for concession proceeds for the game selected for testing. There were three exceptions noted where concession reconciliations were not found to support the concession deposit.
 - c. Determine deposit was made on a timely basis.

Comment: A total of 10 home games were selected for testing. There was one exception noted where the auditor could not trace from the date of the game to a deposit for the gate proceeds.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School – Additional Procedures

Receipts (continued)

- d. Determine that ticket reconciliation and/or concession cash count form was properly prepared.

Comment: A total of 10 home games were selected for testing. There were eight exceptions noted where the ticket reconciliations and/or concession cash count forms were not properly prepared.

- e. Trace the total deposit to proper posting.

Comment: A total of 10 home games were selected for testing. Four exceptions were noted where the deposit was not properly posted.

- f. Trace the check written for start-up funds for the gate collections to clearing on the bank statement and to deposit back into the account following the game.

Comment: A total of 10 home games were selected for testing. Two exceptions were noted where checks written for start-up funds did not clear the bank before or after the game.

- g. Trace the check written for start-up funds for concession sales to clearing on the bank statement and to deposit back into the account following the game.

Comment: A total of 10 home games were selected for testing. Two exceptions were noted where checks written for start-up funds did not clear the bank before or after the game.

3. Compare collected student fees to actual deposited to evaluate reasonableness of collections.

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

4. Confirm with vendors used for vending machines the amounts paid to the school during the year, and trace those amounts to deposit.

Comment: When testing amounts received from vendors, the auditor was unable to agree three amounts received to receipt and deposit. Also, it was noted that five amounts were improperly posted.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School – Additional Procedures

Expenditures

1. Select 25 additional disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: Thirteen exceptions were noted due to lack of proper supporting documentation.

b. Check is signed by authorized personnel.

Comment: Two exceptions were noted where a copy of the check could not be provided to verify the signatures on the check.

c. Evidence of receipts of goods or services.

Comment: Seventeen exceptions were noted due to lack of proper supporting documentation.

d. Invoice amount agrees with check amount.

Comment: Thirteen exceptions were noted due to lack of proper supporting documentation.

e. Charge is supported by proper documentation.

Comment: Seventeen exceptions were noted due to lack of proper supporting documentation.

f. Endorsement agrees with payee.

Comment: One exception was noted where the endorsement did not agree with payee.

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

Comment: Thirteen exceptions were noted due to lack of proper supporting documentation.

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

Comment: Three exceptions were noted where charges were not posted to the correct account.

i. Charge appears to be necessary and reasonable.

Comment: Six exceptions were noted where the charge did not appear to be necessary and reasonable.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School – Additional Procedures

Expenditures (continued)

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

Comment: Seventeen exceptions were noted where expenditures were not in accordance with the School Board's financial policies.

- 2. Select three additional months of credit card statements for each card, and test for the following attributes:

- a. Evidence of receipts of goods or services.

Comment: Four exceptions were noted due to lack of proper supporting documentation.

- b. Charge is supported by proper documentation.

Comment: Four exceptions were noted due to lack of proper supporting documentation.

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

Comment: Three exceptions were noted where the charges were not posted to the correct account.

- d. Charge appears to be necessary and reasonable.

Comment: Six exceptions were noted where the charge did not appear to be necessary and reasonable.

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

Comment: Six exceptions were noted where expenditures were not in accordance with the School Board's financial policies.

- 3. Select a sample of fundraising activities performed during the year. Compare fundraising revenues to expenses to determine reasonableness and to ensure the fundraisers did not operate at a deficit.

Comment: This was not able to be tested due to lack of proper support for fundraising activities, as well as insufficient accounting recorded provided.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School - Additional Procedures

Financial Reporting

Randomly select three months of financial reports. Compare the balances in each club/account to the two previous years and evaluate the trends for each club. Obtain explanations for significant variances (>10%) when compared to the prior years.

Comment: Comparisons were performed for each club/account for three months for the two previous years. Explanations were obtained and compared to results of testing in other areas for reasonableness.

CLAIBORNE PARISH SCHOOL BOARD

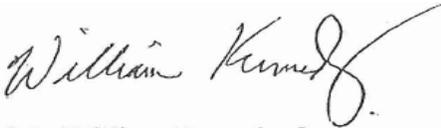
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Response to 2018-2019 Student Activity Fund Findings:

The exceptions found at each school by external auditors have been discussed with the principals and school secretaries and plans have been formulated to resolve any exceptions found to be existing in student activity funds at their respective school. In-house training continues as in the past along with external audits of the schools in the future. The Principals, School Secretaries, Sponsors, and other interested employees attended a meeting in August, 2019 with one of our external auditors who spoke on the importance of maintaining accurate and complete financial records for the schools. The Business Manager and the Superintendent will continue to review financials along with bank reconciliations each month for each school and will address any concerns noted.

Additionally, the Superintendent and Business Manager along with external auditors contacted the Louisiana Legislative Auditor's Office to enlist their assistance with the problems found during the audit of Homer Jr. High School.

The Claiborne Parish School Board is committed to the safekeeping of all its student activity funds and is continually striving to achieve excellence in financial reporting and compliance for all of our schools.



Mr. William Kennedy, Jr.
Superintendent



Ms. Terri Fedrick
Business Manager

"An Equal Opportunity Employer"