

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**



Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
June 30, 2021

CONTENTS

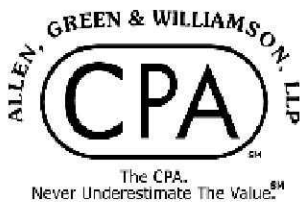
Page

Independent Accountant's Report.....	5
Hicks High School .....	6
Cash and Cash Equivalents .....	7
Receipts .....	8
Expenditures.....	9
Leesville Jr. High School .....	11
Cash and Cash Equivalents .....	12
Receipts .....	13
Expenditures.....	14
North Polk Elementary School.....	16
Cash and Cash Equivalents .....	17
Receipts .....	18
Expenditures.....	19
Pickering High School .....	21
Cash and Cash Equivalents .....	22
Receipts .....	23
Expenditures.....	24
Pitkin High School .....	26
Cash and Cash Equivalents .....	27
Receipts .....	28
Expenditures.....	29
Rosepine Elementary School .....	31
Cash and Cash Equivalents .....	32
Receipts .....	33
Expenditures.....	34
Rosepine High School.....	36
Cash and Cash Equivalents .....	37
Receipts .....	38
Expenditures.....	39
Simpson High School.....	41
Cash and Cash Equivalents .....	42
Receipts .....	43
Expenditures.....	44

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
June 30, 2021**

Vernon Middle School.....	46
Cash and Cash Equivalents .....	47
Receipts.....	48
Expenditures.....	49
Management's Response.....	51



# ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive  
Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

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

Audit Managers: Margie Williamson, CPA  
Jennie Henry, CPA, CFE

In-Charges: Crystal Patterson, CPA  
Mallory Stone, CPA

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

## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Vernon Parish School Board  
Leesville, Louisiana

We have performed the procedures described in the following pages on the cash and cash equivalents, receipts, and expenditures of selected schools for the fiscal year ended June 30, 2021. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the Vernon Parish School Board, Leesville, Louisiana has agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of determining whether the selected schools are in compliance with the policies and procedures of the School Board regarding student activity funds. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all 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 performed are appropriate for their purposes.

We were engaged by Vernon Parish School Board to perform this agreed-upon procedures engagement and the engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the 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 Vernon Parish School Board and 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 Vernon 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 28, 2021

**HICKS HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Hicks High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Hicks High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

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

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

- a. Trace to validated deposit slip.

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

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

**Comment:** Two exceptions were noted where deposits were not made timely. Both deposits were over \$500.

- 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 procedure.

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

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

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 procedure.

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

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

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** Four exceptions where ticket reconciliation was not properly prepared. No tickets were attached to the reconciliation.

- d. Trace the total deposit to proper posting.

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



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Hicks High School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

**Comment:** One exception where support documentation was not original. Disbursement was made from a statement.

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Hicks High School**

- 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 procedure.

3. Review unpaid invoices for long overdue invoices.

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

**LEESVILLE JR HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Leesville Jr High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Leesville Jr High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

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

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

- a. Trace to validated deposit slip.

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

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

**Comment:** One exception where deposit was not made timely.

- 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 procedure.

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

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

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 procedure.

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Leesville Jr High School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

**Comment:** Unable to test attribute – no check copy in documentation or on bank statement.

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

**Comment:** One exception noted where invoice payment was not considered timely.

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Leesville Jr High School**

- 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 procedure.

3. Review unpaid invoices for long overdue invoices.

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

**NORTH POLK ELEMENTARY SCHOOL**



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**North Polk Elementary School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**North Polk Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

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

- a. Trace to validated deposit slip.

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

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

**Comment:** One exception where deposit was not made on a timely basis.

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

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

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

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

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 athletics at this location.

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

**Comment:** No athletics at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletics at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletics at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**North Polk Elementary School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

**Comment:** Unable to test attribute – no check copy in documentation or on bank statement.

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

**Comment:** One exception where invoice amount does not agree with check.

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

**Comment:** One exception where invoice was not paid timely.

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**North Polk Elementary School**

- 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 procedure.

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand.

**PICKERING HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - 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 months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand on the day of testing.

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

- a. Trace to validated deposit slip.

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

- 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 procedure.

- 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 procedure.

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

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

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:** One exception where funds collected per ticket reconciliation was \$2.00 more than the deposit.

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

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

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** Four exceptions where ticket reconciliation was not properly prepared.

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering High School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

**Comment:** One exception where supporting documentation was not original.

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

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

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

**Comment:** One exception where accounting distribution/classification was not consistent. Check for pre-sale away football game charged to General Fund.

- i. Charge appears to be necessary and reasonable.

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



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pickering High School**

- 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 procedure.

3. Review unpaid invoices for long outstanding amount.

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

**PITKIN HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pitkin High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pitkin High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

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

- a. Trace to validated deposit slip.

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

- 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 procedure.

- 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 procedure.

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

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

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 procedure.

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pitkin High School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

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

**Comment:** Two exceptions where sales tax was paid.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Pitkin High School**

3. Review unpaid invoices for long outstanding amount.

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

**ROSEPINE ELEMENTARY SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine Elementary School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine Elementary School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

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

- a. Trace to validated deposit slip.

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

- 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 procedure.

- 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 procedure.

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

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

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 athletics at this location.

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

**Comment:** No athletics at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletics at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletics at this location.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine Elementary School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

**Comment:** Unable to test attribute – no check copy in documentation or on bank statement.

- c. Evidence of receipts of goods or services.

**Comment:** One exceptions where there was no evidence of receipt of goods or services.

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

**Comment:** One exception noted where invoice date is more than 30 days prior to check date.

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

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

- i. Charge appears to be necessary and reasonable.

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

- 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 procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine Elementary School**

3. Review unpaid invoices for long outstanding amount.

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

**ROSEPINE HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

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

- a. Trace to validated deposit slip.

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

- 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 procedure.

- 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 procedure.

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

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

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 procedure.

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

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine High School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

**Comment:** Unable to test attribute – no check copy in documentation or on bank statement.

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

**Comment:** Two exceptions where invoice date is more than 30 days prior to check date.

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

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

- i. Charge appears to be necessary and reasonable.

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

- 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 procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Rosepine High School**

3. Review unpaid invoices for long outstanding amount.

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



**SIMPSON HIGH SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Simpson High School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - 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 months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Simpson High School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

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

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

- a. Trace to validated deposit slip.

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

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

**Comment:** Five exceptions where deposit was not made timely.

- 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 procedure.

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

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

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 procedure.

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

**Comment:** One exception where deposit was not made timely.

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Simpson High School**

## **Expenditures**

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** Two exceptions where invoice was not paid timely.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** One exception where invoice was not canceled.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

**Comment:** One exception noted where payment was made more than 30 days after the due date.

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

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

- i. Charge appears to be necessary and reasonable.

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

- 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 procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Simpson High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand.

**VERNON MIDDLE SCHOOL**

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Vernon Middle School**

## **Cash and Cash Equivalents**

The following procedures were performed:

1. 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 procedure.
  - 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 procedure.
  - 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 procedure.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - e. Examine all interfund transfers.  
**Comment:** No interfund transfers were noted.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - 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 procedure.
  - 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 procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No checks over 90 days outstanding.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Vernon Middle School**

## **Receipts**

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

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

- a. Trace to validated deposit slip.

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

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

**Comment:** Two exceptions where no date was written on the receipt; therefore, unable to determine if deposit was made timely.

- 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 procedure.

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

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

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:** Per principal, no games in 20-21 school year due to COVID.

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

**Comment:** Per principal, no games in 20-21 school year due to COVID.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** Per principal, no games in 20-21 school year due to COVID.

- d. Trace the total deposit to proper posting.

**Comment:** Per principal, no games in 20-21 school year due to COVID.



**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Vernon Middle School**

## **Expenditures**

The following procedures were performed:

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 procedure.

2. Select twenty-five 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 procedure.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

**Comment:** Unable to test this attribute – no copy of endorsement on bank statement.

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

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

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

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

- i. Charge appears to be necessary and reasonable.

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

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2021**

**Vernon Middle School**

- 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 procedure.

3. Review unpaid invoices for long outstanding amount.

**Comment:** No unpaid invoices on hand.

President  
Jackie Self

Superintendent  
James Williams

Vice-President  
John Blankenbaker

## Vernon Parish School Board

201 Belview Road  
LEESVILLE, LOUISIANA 71446  
(337) 239-3401  
Fax (337) 238-5777

### BOARD MEMBERS:

District One  
Doug Brandon  
Robert Pynes, Jr.  
Jim Seaman  
Jackie Self  
Steve Woods

District Two  
Angie Davis

District Three  
David Detz

District Four  
Randy Martin

District Five  
Shad Stewart

District Six  
Vernon L. Travis, Jr.

District Seven  
John Blankenbaker

District Eight  
Lisa Thompson

All Student Activity fund discrepancies were discussed with appropriate school personnel to go over the proper way and procedures for handling school activity fund guidelines to ensure accurate and correct reporting.

"An Equal Opportunity Employer"