

**Bossier Parish School Board
Benton, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2025**

**Bossier Parish School Board
Student Activity Funds
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Bossier Parish School Board
Benton, Louisiana

We have performed the procedures described in the following pages on the receipts and expenditures of selected Bossier Parish School Board schools for the fiscal year ended June 30, 2025. The management of Bossier Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the Bossier Parish School Board, Benton, Louisiana, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board management to evaluate the operations of the student activity funds for the fiscal year ended June 30, 2025. 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.

An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engagement party has agreed to and acknowledges to be appropriate for the intended purpose of the engagement and reporting on the findings based on the procedures performed. The procedures and findings are described on the following pages. We were engaged by Bossier 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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review 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 Bossier 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 Bossier 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

September 17, 2025

**Bossier Parish School Board
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Bellaire Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure..
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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: Six exceptions noted in which the deposit was not made timely. It was noted that all six receipts tested were within the same deposit.
- c. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Bellaire Elementary School

- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: One exception noted due to lack of supporting documentation. The deposit support included a letter; however, no supporting documentation reflecting the amount received.
- e. Verify supporting documentation for total deposit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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.

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Bellaire Elementary School

- c. Evidence (pack slip or receipt) that goods or services were received.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - d. Invoice amount agrees with check amount.
Comment: One exception noted in which the amount of the check was \$0.28 less than the supporting documentation.
 - e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Bellaire Elementary School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - ii. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iii. Other documentation required by written policy.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Benton High School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.

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

- b. Verify the mathematical accuracy of the reconciliations.

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

- c. 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.

- d. Agree the reconciled book balance to the general ledger.

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

- e. Determine the propriety of deposits in transit.

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

- f. Examine all interfund transfers, along with proper supporting documentation.

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

- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.

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

- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.

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

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.

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

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Benton High School

- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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 (pack slip or receipt) that goods or services were received.
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.

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Benton High School

- e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where check date was in excess of 60 days from invoice date, due to the sponsor not turning in the supporting documentation in a timely manner.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Benton High School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - ii. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iii. Other documentation required by written policy.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Central Park Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.

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

- b. Verify the mathematical accuracy of the reconciliations.

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

- c. 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.

- d. Agree the reconciled book balance to the general ledger.

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

- e. Determine the propriety of deposits in transit.

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

- f. Examine all interfund transfers, along with proper supporting documentation.

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

- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.

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

- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.

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

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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: Three exceptions noted where deposit was not made within 3 business days.

- c. Trace to proper posting in the general ledger.

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

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Central Park Elementary School

- d. Trace to proper supporting documentation, including tickets, as applicable.

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

- e. Verify supporting documentation for total deposit.

Comment: Three exceptions noted. However, two exceptions noted, related to the same deposit, where total of receipts attached was \$30 less than deposit total. One exception noted where total of receipts attached was \$36 less than deposit total.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.

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

- b. Verify the fundraiser summary was completed and approved by the principal.

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

- c. Trace to a validated deposit slip.

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

- d. Determine the deposit was made on a timely basis (3 business days).

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

- e. Trace to proper posting in the general ledger.

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

- f. Traced to proper supporting documentation, including tickets, as applicable.

Comment: Two exceptions noted where the supporting documentation total did not match deposit total.

Disbursements

1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:

- a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)

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 (pack slip or receipt) that goods or services were received.

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

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Central Park Elementary School

- 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 (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Central Park Elementary School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

**Bossier Parish School Board
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Cope Middle School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.

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

- b. Verify the mathematical accuracy of the reconciliations.

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

- c. 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.

- d. Agree the reconciled book balance to the general ledger.

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

- e. Determine the propriety of deposits in transit.

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

- f. Examine all interfund transfers, along with proper supporting documentation.

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

- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.

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

- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.

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

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.

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

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Cope Middle School

- d. Trace to proper supporting documentation, including tickets, as applicable.

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

- e. Verify supporting documentation for total deposit.

Comment: One exception noted where the total written receipts represented only \$300 of a deposit totaling \$8,875.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.

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

- b. Verify the fundraiser summary was completed and approved by the principal.

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

- c. Trace to a validated deposit slip.

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

- d. Determine the deposit was made on a timely basis (3 business days).

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

- e. Trace to proper posting in the general ledger.

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

- f. Traced to proper supporting documentation, including tickets, as applicable.

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

Disbursements

1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:

- a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)

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 (pack slip or receipt) that goods or services were received.

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

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Cope Middle School

- 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 (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: One exception noted where the check was not posted correctly in the school accounting system.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No travel was taken for this school.
 - b. Documentation of the business/public purpose.
Comment: No travel was taken for this school; therefore, no testing performed.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No travel was taken for this school; therefore, no testing performed
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Cope Middle School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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Haughton Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 noted where the deposit was not made within 3 business days.
- c. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Haughton Elementary School

- e. Verify supporting documentation for total deposit.

Comment: Although there were no exceptions noted in the receipts tested, it was noted that one deposit's total receipts was less than the deposit.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.

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

- b. Verify the fundraiser summary was completed and approved by the principal.

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

- c. Trace to a validated deposit slip.

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

- d. Determine the deposit was made on a timely basis (3 business days).

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

- e. Trace to proper posting in the general ledger.

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

- f. Traced to proper supporting documentation, including tickets, as applicable.

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

Disbursements

1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:

- a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)

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 (pack slip or receipt) that goods or services were received.

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

- d. Invoice amount agrees with check amount.

Comment: One exception noted where the check could not be tested adequately due to missing supporting documentation.

- e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Comment: One exception noted where the check could not be tested adequately due to missing supporting documentation.

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Haughton Elementary School

- f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Haughton Elementary School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - ii. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iii. Other documentation required by written policy.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Haughton Middle School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: Two exceptions noted where a deposit in transit dated 6/30/2024 had not cleared the bank by the end of November 2024 or February 2025.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: Two exceptions noted where an outstanding check dated 4/5/2023 had not cleared the bank by the end of November 2024 or February 2025 and there was no evidence the check had been researched.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: Two exceptions noted, one for November 2024 and one for February 2025, where a deficit balance was held in the Postage and KEV accounts with no explanation for the deficit balances.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 noted where the deposit was not made within 3 business days.

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Haughton Middle School

- c. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: There were twenty-five exceptions noted. For all twenty-five exceptions noted, the total receipts attached were less than the deposit total, with variances ranging from \$10 to \$19,940.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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.

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Haughton Middle School

- c. Evidence (pack slip or receipt) that goods or services were received.
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 (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
Comment: One exception noted where principal did not sign debit card pre-authorization use form. One exception noted where sponsor did not sign check request form.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No travel was taken for this school; therefore, no testing performed.
 - b. Documentation of the business/public purpose.
Comment: No travel was taken for this school; therefore, no testing performed.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No travel was taken for this school; therefore, no testing performed.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Haughton Middle School

- c. For each transaction, report whether the transaction is supported by:
 - i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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Kingston Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Kingston Elementary School

- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: Two exceptions noted in which the receipts could not be adequately tested due to lack of supporting documentation.
- e. Verify supporting documentation for total deposit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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 (pack slip or receipt) that goods or services were received.
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.

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Kingston Elementary School

- e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).
Comment: One exception noted where the payment was made from statement and not an invoice.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Kingston Elementary School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - ii. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iii. Other documentation required by written policy.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Parkway High School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.

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

- b. Verify the mathematical accuracy of the reconciliations.

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

- c. 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.

- d. Agree the reconciled book balance to the general ledger.

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

- e. Determine the propriety of deposits in transit.

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

- f. Examine all interfund transfers, along with proper supporting documentation.

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

- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.

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

- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.

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

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.

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

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Parkway High School

- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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 (pack slip or receipt) that goods or services were received.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Parkway High School

- 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 (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Parkway High School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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Plain Dealing High School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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.

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- c. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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.

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- c. Evidence (pack slip or receipt) that goods or services were received.
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 (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Plain Dealing High School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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Stockwell Place Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.

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

- b. Verify the mathematical accuracy of the reconciliations.

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

- c. 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.

- d. Agree the reconciled book balance to the general ledger.

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

- e. Determine the propriety of deposits in transit.

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

- f. Examine all interfund transfers, along with proper supporting documentation.

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

- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.

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

- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.

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

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.

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

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- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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 (pack slip or receipt) that goods or services were received.
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.

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Stockwell Place Elementary School

- e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: At the time of testing, one exception was noted where the required travel reimbursement request form was not provided. However, the school provided the missing documentation the following day, and it was verified to be compliant with the policy upon receipt.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Stockwell Place Elementary

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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Sun City Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: One exception noted where a debit memo dated 9/25/2024 was still outstanding at the end of February 2025 and there was no evidence the memo had been researched.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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Sun City Elementary School

- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: One exception noted where a cash count form was not properly completed.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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 (pack slip or receipt) that goods or services were received.
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.

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- e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. 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.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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Sun City Elementary School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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T. L. Rodes Elementary School

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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 to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: Five exceptions noted where the supporting documentation total did not equal deposit total due to miscalculations and blank receipt amounts.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: One exception noted where the fundraiser was approved after the start of the event.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
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 (pack slip or receipt) that goods or services were received.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

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- 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 (purchase requisition, purchase order, invoice, etc.).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
Comment: One exception noted where the check authorization form did not have principal's approval. One exception noted where the items purchased were shipped to personal address rather than school's address.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - b. Documentation of the business/public purpose.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
- a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards at this school; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards at this school; therefore, no testing performed.

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T. L. Rodes Elementary School

- c. For each transaction, report whether the transaction is supported by:
- i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards at this school; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards at this school; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards at this school; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards at this school; therefore, no testing performed.

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Talented Arts Program

Cash, Cash Equivalents, and Financial Reporting

Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of two months for testing and perform the following procedures:

- a. Verify the bank reconciliation and financial report were prepared on a timely basis and properly signed.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the mathematical accuracy of the reconciliations.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. 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.
- d. Agree the reconciled book balance to the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Determine the propriety of deposits in transit.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Examine all interfund transfers, along with proper supporting documentation.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- g. If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 3 months as of the end of the fiscal year.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- h. Determine if management documented their review of the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balance noted.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Receipts

Select a sample of 15 receipts for elementary schools and 25 receipts for middle and high schools and perform the following procedures on the deposit batch:

- 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: Due to the size of the program, eight receipts were selected for testing. However, it was determined that only two of the eight selected were related to the TAP program and required to be deposited into TAP. There were no exceptions noted for the original two selected. Subsequently, 3 deposits were selected to trace back to the receipts, in which included eleven receipts. It was noted that all eleven receipts were not written at the time money received; therefore, timeliness of deposits could not be adequately tested due to the lack of receipts.

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Talented Arts Program

- c. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Trace to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Verify supporting documentation for total deposit.
Comment: Due to the size of the program, eight receipts were selected for testing. However, it was determined that only two of the eight selected were related to the TAP program and required to be deposited into TAP. There were no exceptions noted for the original two selected. Subsequently, 3 deposits were selected to trace back to the receipts, in which included eleven receipts. It was noted that all eleven receipts were missing from the deposit.

Fundraisers

Select a sample of 5 fundraisers for elementary, middle, and high schools and perform the following procedures:

- a. Verify the fundraiser authorization form was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- b. Verify the fundraiser summary was completed and approved by the principal.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- c. Trace to a validated deposit slip.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- d. Determine the deposit was made on a timely basis (3 business days).
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- e. Trace to proper posting in the general ledger.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.
- f. Traced to proper supporting documentation, including tickets, as applicable.
Comment: No exceptions were noted as a result of applying the agreed-upon procedure.

Disbursements

- 1. Select a sample of 20 disbursements (including both checks and debit cards, if applicable) for elementary schools and 30 disbursements for middle and high schools and perform the following procedures:
 - a. Documentation is canceled to prevent duplicate payment. (Attachment of check stub is considered as invoice being cancelled.)
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.

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- b. Check is signed by authorized personnel.
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
 - c. Evidence (pack slip or receipt) that goods or services were received.
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
 - d. Invoice amount agrees with check amount.
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
 - e. Charge is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
 - f. Invoice date is current when compared to date of check (within 60 days of invoice date).
Comment: Due to size of the program only 7 checks were selected for testing. One exception noted where the check date was in excess of 60 days from invoice date.
 - g. Accounting distribution/classification is correctly posted.
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
 - h. Charge appears to be necessary and reasonable.
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
Comment: Due to size of the program only 7 checks were selected for testing. No exceptions were noted as a result of applying the agreed-upon procedure.
2. Select a sample of 5 disbursements related to travel and/or travel reimbursements. Report whether each expense is supported by:
- a. An original itemized receipt that identifies precisely what was purchased.
Comment: No travel was taken for this program; therefore, no testing performed.
 - b. Documentation of the business/public purpose.
Comment: No travel was taken for this program; therefore, no testing performed.
 - c. Other documentation required by written policy (e.g. authorization for travel, conference brochures, certificates of attendance, etc.)
Comment: No travel was taken for this program; therefore, no testing performed.

**Bossier Parish School Board
Student Activity Funds
Agreed-Upon Procedures
June 30, 2025**

Talented Arts Program

3. Select a sample of two months of statements for each credit/charge card and perform the following procedures:
 - a. Statement includes evidence of review and approval by someone other than the authorized card holder.
Comment: No credit cards for this program; therefore, no testing performed.
 - b. Determine if finance charges and/or late fees were assessed on the selected statements.
Comment: No credit cards for this program; therefore, no testing performed.
 - c. For each transaction, report whether the transaction is supported by:
 - i. An original itemized receipt (i.e., identifies precisely what was purchased).
Comment: No credit cards for this program; therefore, no testing performed.
 - ii. Documentation of the business/public purpose.
Comment: No credit cards for this program; therefore, no testing performed.
 - iii. Other documentation required by written policy.
Comment: No credit cards for this program; therefore, no testing performed.
 - iv. Verify log for card use is maintained and verify check-out dates match to purchaser signature on provided support.
Comment: No credit cards for this program; therefore, no testing performed.



September 12, 2025

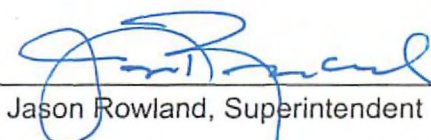
Response to the Student Activity Fund Findings for the Fiscal Year Ended June 30, 2025

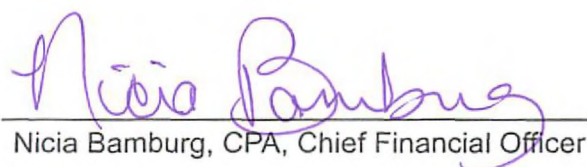
Each of the exceptions identified by external auditors and listed within this report have been reviewed with the schools' Principals and Bookkeepers. The District's CFO and SAF Accountants have worked with each school to analyze the circumstances and events that led to these exceptions and assess the need for any additional controls or procedures at their site moving forward.

The District has multiple procedures currently in place that are intended to reduce the potential occurrence of school-level exceptions. These procedures include but are not limited to, monthly review of each site's financial reporting packet, monthly internal reporting of fund balances to the CFO and Superintendents, multiple impromptu site visits throughout the school year, and at least one annual monitoring of each site's financial records using the District's internally developed review procedures. These procedures are continuously evaluated for their effectiveness and adjusted as needed. In addition, the District has real-time online access to the accounting system used by all schools and centers as well as online access to each of the schools' and centers' bank accounts.

There are multiple training opportunities and resources made available by the District. SAF Accountants meet with and train all new Principals and Bookkeepers at the start of their new position. In-person financial workshops are held with all Principals and Bookkeepers at least once annually. Principals' Meetings are held monthly, where as needed, the District communicates important information as it relates to Student Activity Funds. SAF Accountants also meet in-person with Bookkeepers at minimum twice per year, but more often if needed, to communicate reminders, provide clarification, and discuss current issues as they relate to Student Activity Funds. Finally, SAF Accountants and the CFO are available as a resource to all, whenever needed.

The Bossier Parish School Board is wholly committed to the safekeeping of its Student Activity Funds. This commitment is evident in the District's willingness to self-reflect, make adjustments where needed, and provide valuable training and resources to its staff. Moving forward, it will continue to evaluate the effectiveness of current procedures and focus on achieving a high level of compliance across all Bossier Parish School Board schools and centers.


Jason Rowland, Superintendent


Nicia Bamburg, CPA, Chief Financial Officer

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