

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**



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

For the Year Ended June 30, 2018

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures enumerated below, which were agreed to by management of Bienville Parish School Board, Arcadia, Louisiana (the School Board), solely to assist users in evaluating the operation of the Student Activity Funds in accordance with School Board policy at each school listed in the table of contents as of and for the year ended June 30, 2018. The School Board's management is responsible for the accounting records and for established policies and procedures over the Student Activity Funds. The sufficiency of these procedures is solely the responsibility of the Bienville Parish School Board. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and results are as detailed for each school following this report.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Bienville Parish School Board, and is not intended to be, and should not be, used by anyone other than these specified parties. The purpose of this report is to describe the procedures performed for each school and the results of those procedures. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA
November 9, 2018

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

ARCADIA HIGH SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Arcadia High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for November 2017 and April 2018. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Arcadia High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to the proper posting.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Deposits of six receipts were made after more than one week from collection.
 - c. No exceptions noted.
 - d. No exceptions noted.
3. The school has collections from football and basketball. We obtained the schedules for these games.
 - a. No exceptions noted.
 - b. Collections from eight games were deposited after more than one week.
 - c. Of the twenty-one reconciliations reviewed, one ticket reconciliation was not properly prepared.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Arcadia High School

Expenditures

Procedures

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

Results

1. We reviewed checks written for August 2018 while on the premises and determined that one bill was paid after the date on which it was due.
2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. No exceptions noted.
 - c. No exceptions noted.
 - d. No exceptions noted.
 - e. No exceptions noted.
 - f. The school was unable to provide copies of the endorsements.
 - g. No exceptions noted.
 - h. No exceptions noted.
 - i. No exceptions noted.
 - j. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Arcadia High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of October, January, and March for review. No exceptions were noted.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

CASTOR HIGH SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Castor High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for November 2017 and April 2018. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Castor High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to the proper posting.

Results

1. We performed a cash count when on the premises and noted that receipts had been issued for all monies on hand and undeposited monies represented one day of receipts. The monies were collected more than one week prior to the count.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. The timeliness of one receipt could not be determined because the support was not dated.
 - c. One receipt batch total did not match the deposit total.
 - d. The amount of one receipt did not match the related support.
3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.
 - a. No exceptions noted.
 - b. Collections from one game were deposited after more than one week.
 - c. Of the thirty-four reconciliations reviewed, seven ticket reconciliations were not properly prepared.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Castor High School

Expenditures

Procedures

Results

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| <p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Endorsement agrees with payee.g. Invoice date is current when compared to date of check.h. Accounting distribution/classification is consistent and correctly posted.i. Charge appears to be necessary and reasonable.j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | <p>1. We reviewed checks written for August 2018 while on the premises and no exceptions were noted.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. Two checks were retained but not voided.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. The school was unable to provide copies of the endorsements.g. One invoice was paid after the date on which it was due.h. No exceptions noted.i. No exceptions noted.j. No exceptions noted. |
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**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Castor High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of October, January, and March for review. No exceptions were noted.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

CRAWFORD ELEMENTARY SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Crawford Elementary School

Cash and Cash Equivalents

Procedures

Results

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| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for November 2017 and April 2018. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. N/A |
| e. Examine all interfund transfers. | e. N/A |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions noted. |

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
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Crawford Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Deposit of one receipt was made after more than one week from collection.
 - c. No exceptions noted.
 - d. Seven receipts relating to concession or vending sales did not have a proper collection log/receipt or inventory reconciliation.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Crawford Elementary School

Expenditures

Procedures

Results

- | | |
|--|--|
| <p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Endorsement agrees with payee.g. Invoice date is current when compared to date of check.h. Accounting distribution/classification is consistent and correctly posted.i. Charge appears to be necessary and reasonable.j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | <p>1. We reviewed checks written for August 2018 while on the premises and no exceptions were noted.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. Four checks were retained but not voided.b. No exceptions noted.c. Two disbursements were missing evidence of receipt of goods.d. Two disbursements were missing invoices.e. Two disbursements were missing proper documentation.f. The school was unable to provide copies of the endorsements.g. For the two disbursements missing invoices, we were unable to perform this procedure. Two invoices were paid after the date on which they were due.h. One disbursement was posted to the wrong fund.i. We could not perform this procedure on two disbursements that lacked documentation.j. Three disbursements were missing purchase orders. |
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**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Crawford Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of October, January, and March for review. No exceptions were noted.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

RINGGOLD ELEMENTARY SCHOOL

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Ringgold Elementary School

Cash and Cash Equivalents

Procedures

Results

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| <ol style="list-style-type: none">1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:<ol style="list-style-type: none">a. Verify the mathematical accuracy of the reconciliations.b. Agree the balance per the bank statement to the amount on the bank reconciliation.c. Compare the reconciled book balance to the general ledger for the bank account.d. Determine the propriety of deposits in transit.e. Examine all interfund transfers.f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.g. Ensure that all checks on the bank statement are accounted for.h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.i. Investigate any outstanding checks which are over 90 days old. | <ol style="list-style-type: none">1. We obtained bank reconciliations for the bank account for November 2017 and April 2018. We noted the following:<ol style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. N/Ae. N/Af. Six outstanding checks in November and April did not clear in subsequent months' bank statements.g. No exceptions noted.h. No exceptions noted.i. As noted in f above, six checks were outstanding for more than 90 days. Five of the payments had been reissued as other checks, and the remaining payment had not been cleared by the vendor. |
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BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Ringgold Elementary School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Results

1. We performed a cash count when on the premises and noted that receipts had been issued for all monies on hand and undeposited monies represented one day of receipts.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Four receipts lacked documentation so this procedure could not be performed on these receipts.
 - c. Four receipts lacked documentation so this procedure could not be performed on these receipts.
 - d. Four receipts lacked documentation so this procedure could not be performed on these receipts.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Ringgold Elementary School

Expenditures

Procedures

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

Results

1. We reviewed checks written for August 2018 while on the premises and no exceptions were noted.
2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. No exceptions noted.
 - c. One disbursement was missing evidence of receipt of goods.
 - d. One disbursement was missing an invoice.
 - e. One disbursement was missing an invoice.
 - f. The school was unable to provide copies of the endorsements.
 - g. For the disbursement missing an invoice, we were unable to perform this procedure.
 - h. Two disbursements were posted to the wrong fund.
 - i. We could not perform this procedure on one disbursement that lacked documentation.
 - j. Fifteen disbursements were missing purchase orders.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Ringgold Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of October, January, and March for review. We noted that the general ledger for January was different from the report submitted to the central office by \$30.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

SALINE HIGH SCHOOL

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Saline High School

Cash and Cash Equivalents

Procedures

Results

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| <p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ul style="list-style-type: none">a. Verify the mathematical accuracy of the reconciliations.b. Agree the balance per the bank statement to the amount on the bank reconciliation.c. Compare the reconciled book balance to the general ledger for the bank account.d. Determine the propriety of deposits in transit.e. Examine all interfund transfers.f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.g. Ensure that all checks on the bank statement are accounted for.h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.i. Investigate any outstanding checks which are over 90 days old. | <p>1. We obtained bank reconciliations for the bank account for November 2017 and April 2018. We noted the following:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. One interfund transfer in November was missing support for its approval.f. Two outstanding checks in November and April did not clear in subsequent months' bank statements.g. No exceptions noted.h. No exceptions noted.i. As noted in f above, two checks were outstanding for more than 90 days. The two checks had not been cleared by the vendor. |
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BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
Agreed-Upon Procedures
June 30, 2018

Saline High School

Receipts

Procedures

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to the proper posting.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Two receipts lacked documentation so this procedure could not be performed on these receipts. The timeliness of one receipt could not be determined because the support was not dated.
 - c. Two receipts lacked documentation so this procedure could not be performed on these receipts. One receipt batch total did not match the deposit total.
 - d. Two receipts lacked documentation so this procedure could not be performed on these receipts. The amount of one receipt did not match the related support.
3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.
 - a. Of the thirty-seven reconciliations reviewed, the dates of the games indicated on two reconciliations did not agree to the schedule.
 - b. Collections from six games were deposited after more than one week.
 - c. Of the thirty-seven reconciliations reviewed, four ticket reconciliations were not properly prepared.
 - d. No exceptions noted.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

Student Activity Funds
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Saline High School

Expenditures

Procedures

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

Results

1. We reviewed checks written for August 2018 while on the premises and determined that two invoices were paid after the date on which they were due.
2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. No exceptions noted.
 - c. Two disbursements were missing evidence of receipt of goods.
 - d. Two disbursements were missing an invoice.
 - e. Two disbursements were missing an invoice.
 - f. The school was unable to provide copies of the endorsements.
 - g. For the two disbursements missing an invoice, we were unable to perform this procedure. Three disbursements were paid after the date on which they were due.
 - h. One disbursement was posted to the wrong fund.
 - i. For the two disbursements missing an invoice, we were unable to perform this procedure.
 - j. One disbursement was missing an approved purchase order.

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2018**

Saline High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of October, January, and March for review. We noted that the general ledger for October was different from the report submitted to the central office by \$158.

BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana

MANAGEMENT'S RESPONSE

**BIENVILLE PARISH SCHOOL BOARD
Arcadia, Louisiana**

**Student Activity Funds
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Management's Response

The Student Activity Funds Agreed-Upon Procedures will be reviewed with the principals and bookkeepers at each of the schools. Principals will respond to the findings and suggest ways to correct any problems.