

**Claiborne Parish School Board
Homer, Louisiana**

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

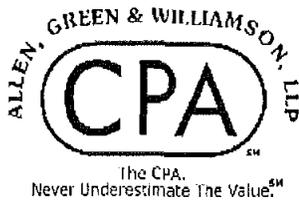
**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Claiborne Parish School Board
Homer, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of Claiborne Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2018. The management of Claiborne Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

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

This report is intended solely for the information and use of the Board and management of Claiborne Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Allen, Green & Williamson, LLP
Monroe, Louisiana
December 21, 2018

**Claiborne Parish School Board
Homer, Louisiana**

Summerfield High School

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Summerfield High School

Cash and Cash Equivalents

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

- a. Verify the mathematical accuracy of the reconciliations.

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

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

- c. Compare the reconciled book balance to the general ledger for the bank account.

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

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

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

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

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

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

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Summerfield High School

Receipts

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

Comment: No cash was noted on hand during fieldwork.

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

- a. Trace to validated deposit slip.

Comment: One exception was noted where a deposit slip could not be located for the selected receipt.

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

Comment: One exception was noted where a deposit slip could not be located for the selected receipt. Sixteen exceptions were noted where the deposit was not made on a timely basis.

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

Comment: One exception was noted where a deposit slip could not be located for the selected receipt.

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

Comment: Two exceptions were noted where the deposit lacked adequate support. One exception was noted where the deposit did not agree to the support provided.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

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Summerfield High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Summerfield High School

Expenditures

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

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

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

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

Comment: One exception was noted where the check was not signed by two employees and did not include the principal's signature.

- c. Evidence of receipts of goods or services.

Comment: Five exceptions were noted where the check reviewed did not include evidence of receipt of goods or services.

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

Comment: Five exceptions were noted where the check reviewed lacked proper documentation.

- f. Endorsement agrees with payee.

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

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

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Summerfield High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

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

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

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

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

- a. Evidence of receipts of goods or services.

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

- b. Charge is supported by proper documentation.

Comment: One exception was noted where one charge was not supported by proper documentation.

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

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

- d. Charge appears to be necessary and reasonable.

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

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

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

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

Comment: One exception was noted where the fundraiser approval was not properly documented due to the fundraiser being approved verbally by both the principal and the superintendent.

**Claiborne Parish School Board
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Summerfield High School

Financial Reporting

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

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

**Claiborne Parish School Board
Homer, Louisiana**

Homer High School

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer High School

Cash and Cash Equivalents

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

- a. Verify the mathematical accuracy of the reconciliations.

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

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

- c. Compare the reconciled book balance to the general ledger for the bank account.

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

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

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

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

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

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer High School

Receipts

2. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted on hand during fieldwork.

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

- a. Trace to validated deposit slip.

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

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

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

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

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

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

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

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer High School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: Two exceptions were noted where the game ticket reconciliation was not properly prepared.

- d. Trace the total deposit to proper posting.

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

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

Expenditures

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

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

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

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Endorsement agrees with payee.

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

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

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer High School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

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

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

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

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

- a. Evidence of receipts of goods or services.

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

- b. Charge is supported by proper documentation.

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

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

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

- d. Charge appears to be necessary and reasonable.

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

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

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

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

**Claiborne Parish School Board
Homer, Louisiana**

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Homer High School

Financial Reporting

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

Comment: Three accounts were noted that had deficit account balances for the month of March. It was noted the deficit balance for the three accounts was less than \$500 and appeared to clear by the end of the fiscal year.

**Claiborne Parish School Board
Homer, Louisiana**

Homer Elementary School

**Claiborne Parish School Board
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Homer Elementary School

Cash and Cash Equivalents

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

- a. Verify the mathematical accuracy of the reconciliations.

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

- b. Agree the balance per the bank statement to the amount on the bank reconciliation.

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

- c. Compare the reconciled book balance to the general ledger for the bank account.

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

- d. Determine the propriety of deposits in transit.

Comment: No deposits in transit were noted.

- e. Examine all interfund transfers.

Comment: No interfund transfers were noted.

- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

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

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

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

- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

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Homer Elementary School

Receipts

3. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

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

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

- d. Trace to validated deposit slip.

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

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

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

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

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

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

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

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No game schedules noted for testing.

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

Comment: No game schedules noted for testing.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Receipts (continued)

- c. Determine that ticket reconciliation was properly prepared.

Comment: No game schedules noted for testing.

- d. Trace the total deposit to proper posting.

Comment: No game schedules noted for testing.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Expenditures

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

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

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

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

Comment: Two exceptions were noted where the checks did not have evidence of receipt of goods or services.

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

Comment: Two exceptions were noted where the checks did not have proper documentation.

- f. Endorsement agrees with payee.

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

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

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

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

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Expenditures (continued)

- i. Charge appears to be necessary and reasonable.

Comment: Two exceptions were noted where the check did not have adequate support to determine if the charge was necessary and reasonable.

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

Comment: Two exceptions were noted where the check did not have proper support as required by School Board policy.

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

- a. Evidence of receipts of goods or services.

Comment: One exception was noted where a charge did not have evidence of receipt of goods or services.

- b. Charge is supported by proper documentation.

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

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

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

- d. Charge appears to be necessary and reasonable.

Comment: One exception was noted where a charge did not have support to determine if it was necessary and reasonable.

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

Comment: One exception was noted where a charge did not have proper support as required by the School Board policy.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Expenditures (continued)

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Financial Reporting

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

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

CLAIBORNE PARISH SCHOOL BOARD

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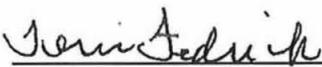
Response to 2017-2018 Student Activity Fund Findings:

The exceptions found at each school by external auditors have been discussed with the principals and school secretaries and plans have been formulated to resolve any exceptions found to be existing in student activity funds at their respective school. In-house training will continue as in the past along with external audits of the schools in the future. The Business Manager and the Superintendent will continue to review financials along with bank reconciliations each month for each school and will address any concerns noted.

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



Superintendent



Business Manager