

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
April 30, 2014**

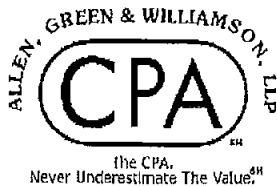
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Independent Accountant's Report on Applying Agreed-Upon Procedures

Webster Parish School Board
Minden, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Webster Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds in accordance with School Board policy at each school as of and for the period July 1, 2013 through April 30, 2014. The School Board's management is responsible for the accounting records of the student activity funds. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this 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.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. 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 Webster Parish School Board, and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
October 27, 2014

Doyline High School

The following procedures were performed for the student activity fund bank account:

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

- a. Verify the mathematical accuracy of the reconciliations – No exceptions noted.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation – No exceptions noted.
- c. Compare the reconciled book balance to the general ledger for the bank account – No exceptions noted.
- d. Determine the propriety of deposits in transit – None noted.
- e. Examine all interfund transfers – No exceptions noted.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement – No exceptions noted.
- g. Ensure all checks on the bank statement are accounted for – No exceptions noted.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955 – No exceptions noted.
- i. Investigate any outstanding checks which are over 90 days old – No exceptions noted.
- j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliations – No exceptions noted.

The following procedures were performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment – No exceptions noted.
 - b. Check is signed by authorized personnel – One check written in March had not cleared in the May bank statement, five checks appeared to be signed by a rubber stamp, and one check had only one signature instead of two.
 - c. Evidence of receipts of goods or services – No exceptions noted.
 - d. Invoice amount agrees with check amount – No exceptions noted.
 - e. Charge is supported by proper documentation – Three exceptions were noted.
 - Check #7131 for \$764.22 was supported only by the statement.
 - Check #7145 for \$1,405.06 was missing an invoice for \$537.59.
 - Check #7331 for \$105 did not have support.
 - f. Invoice date is current when compared to date of check – No exceptions noted.
 - g. Accounting distribution/classification is consistent and correctly posted – One exception noted.
 - h. Charge appears to be necessary and reasonable – No exceptions noted.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy – One exception was noted where payment appeared to be for an official.

The following procedures were performed on student activity funds for baseball, softball, basketball, track, cheerleading, concessions, and yearbook.

Receipts

Baseball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There were five deposits posted for the time period. One of these postings had support. Four of the postings totaling \$6,262 did not have adequate support. These included a cash receipt form which listed the amounts and names of the checks but did not list the individual amounts received in cash.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No receipt books were provided.
3. Obtain copies of the game schedules for baseball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 10 games were tested. One game was traced to deposit and posting in the general ledger but did not have a ticket reconciliation. There were 9 instances noted where money received for ticket sales at the gate could not be traced to a deposit and posting in the general ledger. There was a deposit of \$1,568 in May after all games were played which could not be traced to supporting documentation. The coach stated that money was held out after each game to cover expenses for the next game.

Softball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
Of the nine deposits posted to the general ledger for the year, there was insufficient supporting documentation for four of the deposits totaling \$2,247.

- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No receipt book was provided.
3. Obtain copies of the game schedules for softball and perform the following procedure:
- a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of nine games were tested. Two games were traced to the general ledger and deposit. These games did not have ticket reconciliations. Seven games could not be traced to deposit or posting in the general ledger. There was a deposit for \$1,570 on February 28th that was for gate receipts and also a deposit on April 15th for \$50 that included no explanation or detailed support. The games played ran from February 24th through April 11th. The coach stated that money was held out of each game to cover expenses for the next game.

Basketball

- 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
- 2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There were 5 deposits totaling \$2,143 posted to the general ledger. None had adequate supporting documentation.

The basketball booster fund is accounted for in the student activity funds. The deposits in this fund were all traced to support except for one deposit of \$442 which included the gate money from a game on January 7, 2014. There was no ticket reconciliation for this deposit.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No receipt book was provided.
- 3. Obtain copies of the game schedules for basketball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 14 games were tested. Six could not be traced to a deposit. Two of the deposits were not made timely. Eight could not be traced to a ticket reconciliation.

Track

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
A total of \$25 was deposited and recorded in the general ledger for track for the whole year. This posting had support. There was a total of \$4,918.10 in expenditures leaving a deficit balance in the track fund of \$4,893.10.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No receipt book was provided.

Cheerleading

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
A total of four deposits were received for the year. Three of these deposits totaling \$6,951 did not have adequate support. Two of the deposits included a detailed list of the checks that were received but not the cash. One of the deposits just had a total on the cash receipts form that said "fundraiser" with no detail of who the money came from.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Receipts written total \$373 more than was deposited.

Concessions

This account is used to track basketball concession sales and expenditures.

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:

- a. Trace the total received per the general ledger to proper supporting documentation.
All deposits were traced to a receipt written by the office and a cash receipt form turned in to the office. There was no cash count or inventory turned in to support the deposits. The total of deposits was \$12,024.35.
- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No receipt book was provided.

Yearbook

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
All deposits except one was traced to cash receipt logs detailing who submitted each amount. One deposit for \$228 for free dress day did not have any supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Receipts were not issued by the sponsor.

The following procedures were performed on separate accounts not included in the student activity funds:

Booster Clubs

1. The Bossier-Webster Youth Wrestling Club supports the high school wrestling program at Doyline High and a youth wrestling program in Bossier Parish. This Booster Club also accounts for student activity funds. The transactions could not be fully tested due to the lack of supporting documentation.

General

All coaches were responsible for setting up and operating both the gate receipts and the concessions for their sport, with the exception of basketball which was handled in part by the office.

August 25, 2014

DOYLINE HIGH SCHOOL

Corrective Action Regarding Synopsis of Exceptions

We have met with the coaches, sponsors and staff members regarding this matter. They have all been instructed on all paperwork, concessions tally sheets, gate tally sheets, fundraising procedures, etc... All faculty/non faculty sponsors and coaches will attend the meeting with the director of finance at the WPSB. They have been informed to ask any and all questions they may have. They have been instructed that if they choose not to follow all procedures and paperwork put in place, they will not be allowed to handle any monies. Coaches have been instructed not to handle gate and/or concession monies. No money will leave campus and must be turned in that night to be held in the school safe if needed.

Regarding the 25 disbursements that were tested:

9/20/13: check #7131 The secretary didn't realize it was a statement and not an invoice that she paid.

10/14/13: check #7145 The secretary did not get a receipt for the amount \$537.59 from Sam's Club. She did ask for one but never received it.

The secretary thinks he may have signed the checks she had written on 10/15/13 and that check #7145 was in the same stack but accidentally missed.

11/12/13: The secretary used the rubber signature stamp when instructed to do so by the principal.

12/2/13: The secretary used the rubber signature stamp when instructed to do so by the principal.

2/22/14: I believe this was a re-scheduled game and umpires had changed, the secretary was told to do a blank check and never received documentation.

2/15/14: The secretary used the rubber signature stamp when instructed to do so by the principal.

3/13/14: The secretary was going to stop payment on check #7379 but the person the check was written to said she was going to cash it. By the time the secretary realized it still hadn't been cashed, the auditors had come in. The secretary called the bank but check had been cashed on 8/27/14.

3/31/14: The secretary used the rubber signature stamp when instructed to do so by the principal.

4/1/14: The secretary used the rubber signature stamp when instructed to do so by the principal.

- **Baseball**

- The coach said he kept very thorough records because he was told he had to. He was not aware of the documentation used for ticket sales. He will adhere to the proper policies and procedures or will not be allowed to coach baseball any longer.

- **Softball**

- The coach informed me he disposed of all of his records because he would no longer be coaching. He had the same record book for seven years and no one had ever checked it so he saw no need to keep up with it any longer. He followed the proper procedures last year but no one checked his records therefore he didn't deem it necessary to follow the procedures this year.

- **Basketball**
 - There was no explanation given by the former administrator for the insufficient deposits last season as well as the lack of documentation to support gate money. He was the only one who handled gate money along with concession money.
- **Cheer**
 - The sponsor explained that she kept out cash from the fundraiser to purchase necessary items because it was easier to go purchase the items than to deposit and request a check. She was unsure of how much the items were going to cost when purchased.
- **Concessions**
 - The former principal set up this account. No explanation was provided for the discrepancies. He was the only one to handle the money. Without his explanation, I am unable to clarify why proper procedures and policies were not followed.
- **Track**
 - The former principal along with the coach ordered the track team state champion rings knowing that the account had insufficient funds. Donation letters were dispersed after the rings were purchased but only \$25.00 was received.
- **Yearbook**
 - The sponsor did not write a receipt for each book purchased with a check as well as some purchased with cash. She was unaware of the documentation needed to accompany free dress funds.
- **Wrestling**
 - The wrestling coach set up his 501 3C in the name of Bossier-Webster Youth Wrestling Club for fund raising purposes. This allowed him to raise funds in other places instead of limiting him to fund raising in Doyline. He said he has always had proper documentation and kept thorough records. He also explained how he has remained in compliance and cooperative with myself as well as the auditors. I disagree with this statement. He was told that he had to comply with all rules, polices, and procedures to remain the coach of the Doyline High School wrestling team. He agreed to this stipulation.

Proper procedures will be followed and all pertinent documentation will be kept in a binder in the bookkeeper's office. It will be cleared with the bookkeeper before accepted. If procedures are not followed correctly, the principal will be notified. A meeting will be held with all parties involved to investigate the oversight and devise a solution, whether it be a reminder or a reprimand.

Sincerely,
 Bridget Bridges
 Current Principal of DHS

Lakeside High School

The following procedures were performed for the student activity fund bank account:

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

- a. Verify the mathematical accuracy of the reconciliations – No exceptions noted.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation – No exceptions noted.
- c. Compare the reconciled book balance to the general ledger for the bank account – No exceptions noted.
- d. Determine the propriety of deposits in transit – None noted.
- e. Examine all interfund transfers – No exceptions noted.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement – No exceptions noted.
- g. Ensure all checks on the bank statement are accounted for – No exceptions noted.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955 – No exceptions noted.
- h. Investigate any outstanding checks which are over 90 days old – No exceptions noted.
- i. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliations – No exceptions noted.

The following procedures were performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment – No exceptions noted.
 - b. Check is signed by authorized personnel – No exceptions noted.
 - c. Evidence of receipts of goods or services – No exceptions noted.
 - d. Invoice amount agrees with check amount – No exceptions noted.
 - e. Charge is supported by proper documentation – Five exceptions were noted.
 - Check #8121 for \$3,500 was supported only by the request for payment from sponsor.
 - Check #8321 for \$35 was supported only by the request for payment from sponsor.
 - Check #8381 for \$308 was paid off a statement instead of the original invoices.
 - Check #8408 was missing one receipt for \$179.
 - Check #8444 for \$100 was supported only by the request for payment which was not signed by the sponsor.
 - f. Invoice date is current when compared to date of check – No exceptions noted.
 - g. Accounting distribution/classification is consistent and correctly posted – No exceptions noted.
 - h. Charge appears to be necessary and reasonable – No exceptions noted.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy – Two exceptions were noted where sales tax was paid.

The following procedures were performed on student activity funds for football, baseball, softball, basketball, dance line, track, golf, wrestling, and yearbook.

Receipts

Football

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There was 1 deposit noted for "coke funds" which did not have sufficient supporting documentation for the amount deposited. There was no explanation of the allocation method used to disburse the funds.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Eight receipts totaling \$240 could not be traced to deposit.
3. Obtain copies of the game schedules for football and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 7 games were tested. One instance was noted where the deposit was longer than 5 days. The date of the game was 9/13/2013 and the deposit was 10/1/2013.

Baseball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There was 1 deposit noted for "coke funds" which did not have sufficient supporting documentation for the amount deposited. There was no explanation of the allocation method used to disburse the funds.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

3. Obtain copies of the game schedules for baseball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 14 games were tested. One instance was noted where the deposit was longer than 5 days. The date of the game was 4/8/2014 and the deposit was on 4/16/2014.

Softball

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

No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

There was 1 deposit noted for "coke funds" which did not have sufficient supporting documentation for the amount deposited. There was no explanation of the allocation method used to disburse the funds.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

No exceptions noted
3. Obtain copies of the game schedules for softball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 10 games were tested. One instance was noted where the deposit was longer than 5 days. The date of the game was 3/21/2014 and the deposit was on 4/1/2014.

Basketball

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

No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

There was 1 deposit noted for "coke funds" which did not have sufficient supporting documentation for the amount deposited. There was no explanation of the allocation method used to disburse the funds. Two instances were noted

totaling \$1,170 where the deposit per the general ledger could not be traced to adequate support (collection source document).

- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

The Coach's receipt book had receipts ranging from 10/2/2013 to 10/16/2013 totaling \$753 for basketball shoes. The receipt book also contains receipts for basketball shoes from 10/31/2013 to 2/13/2014 totaling \$554. These receipts could not be traced to a deposit.

3. Obtain copies of the game schedules for basketball and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 14 games were tested. No ticket reconciliation was provided for a game on 11/14/2013. 3 instances were noted where the deposit was longer than 5 days. All of these deposits were 7 to 8 business days after the games.

Dance Line

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

No exceptions noted

2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:

- a. Trace the total received per the general ledger to proper supporting documentation.

There was 1 deposit noted for "coke funds" which did not have sufficient supporting documentation for the amount deposited. There was no explanation of the allocation method used to disburse the funds. There were six instances noted where the posting in the general ledger did not agree to the support provided by the sponsor. In these instances deposits exceeded receipts by \$313.30.

- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

A deposit of \$470.50 was not posted to the Dance line general ledger and the total of the receipts to support the deposit was \$447.00. This deposit was posted to an account called "Dallas Trip."

Track

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

No exceptions noted

2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:

- a. Trace the total received per the general ledger to proper supporting documentation.
There was 1 deposit noted for “coke funds” which did not have sufficient supporting documentation for the amount deposited. There was no explanation of the allocation method used to disburse the funds. One posting in the general ledger for \$200 could not be traced to receipts.
- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Golf

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days’ receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There was 1 instance noted where a posting of \$7 could not be traced to support.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Four receipts totaling \$360 provided by the sponsor could not be traced to posting in the general ledger or deposit.

Wrestling

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days’ receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One receipt for \$4,259 could not be traced to the source receipt.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
One deposit for \$100 could not be traced to posting in the general ledger.

Yearbook

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days’ receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:

- a. Trace the total received per the general ledger to proper supporting documentation.
There were 10 exceptions noted where the amount deposited was more than the total of the receipts listed as supporting documentation for the deposit for a total difference of \$1,241. There were 3 deposits totaling \$4,407 that had no receipts listed.
- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
One deposit had \$21 more in receipts than was deposited. There were several receipts totaling \$455 that could not be traced to a deposit.

The following procedures were performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.

(Football) Quarterback Club – not in good standing with IRS.
Warrior Athletic Foundation – not in good standing with IRS.
Cheerleading – could not determine if this organization was in good standing with the IRS.
Could not locate on IRS website.
2. Determine if any school board employees are authorized check signers on the booster account.

(Football) Quarterback Club – school employees are not authorized check signers on the account.

Baseball – Coach is an authorized check signer on the account.

Softball – Coach is an authorized check signer on the account.

Basketball – Coach is an authorized check signer on the account.

Cheerleading – Sponsor is an authorized signer on the account.

Track – Coaches were authorized check signers on the account.
3. Review organization of club to see if officers are school board employees.

(Football) Quarterback Club – School board employees are not officers of the club.

Baseball – Unable to determine.

Softball – School board employees are not officers of the club.

Basketball – Unable to determine.

Cheerleading – Unable to determine.

Track – Unable to determine.

4. For booster clubs which appear to be student activity funds perform the following procedures:

a. Perform a cash count for all school employees who have cash/checks on hand.
No exceptions noted.

b. Trace every transaction on the bank statement to support (receipts and disbursements).

Baseball – No supporting documentation was provided for any of the deposits on the bank statements. One check for \$100 could not be traced to support.

Softball – The July 2013 bank statement was not provided. No supporting documentation was provided for any of the deposits on the bank statements. Five checks or withdrawals totaling \$458 could not be traced to support.

Basketball – Deposits could not be traced to individual receipts. Four checks or withdrawals totaling \$944.44 could not be traced to support. A total of \$865.50 was paid back to the account by the coach in June 2014. This was to repay \$800 that was transferred from the Booster account to the coach's personal account on March 26, 2014 and a personal bill for \$65.50 that was paid out of the booster account December 10, 2013.

Cheerleading – The only bank statements provided were for November 2013 and April 2014. Transactions were tested from a history inquiry on the account.

Deposits could not be traced to individual receipts. Total checks and withdrawals were \$26,269.95 of which \$2,680.01 could not be traced to supporting documentation and \$504.35 appeared to not be in compliance with the School Board policy for student activity funds. The \$504.35 included disbursements of \$443.54 for fuel with no accounting for the mileage, \$47.45 for flowers, and \$13.35 for miscellaneous purchases.

Track – The July 2013 bank statement was not provided. No supporting documentation was provided for any of the deposits on the bank statements. Eight checks and withdrawals totaling \$1,490.48 could not be traced to support, \$165.90 was used to purchase fuel with no accounting for the mileage, and \$400 was a travel reimbursement which was supported by a receipt but did not document the purpose of the travel.

c. Trace any receipts provided by coach/sponsor to deposit on the bank statement.

Baseball – No receipts were provided.

Softball – No receipts were provided.

Basketball – Individual receipts could not be traced. Total receipts per the Coach's receipt book were \$603.24 less than the total deposits of \$7,609.78.

Cheerleading – Individual receipts could not be traced. Total receipts per the Sponsor's receipt book was \$3,588.56 and total deposits were \$26,368.15.

Track – No receipts were provided.

General

The school deposited \$1,862.95 on the day before these procedures were performed at the school. Of the total deposit, \$1,133 was submitted by the yearbook sponsor, \$622.65 was submitted by the school secretary, and \$107.30 was miscellaneous receipts.

LAKESIDE JUNIOR SENIOR HIGH SCHOOL



Johnny Rowland, Jr.
Principal

Michelle Finley
Assistant Principal

Response to Audit Findings:

Baseball:

- *"Coke Funds" Allocation- Proper documentation will be retained to show how allocations will be dispersed.
- *There was one deposit that was not made in a timely manner. Deposits will be made in a timely manner.

Softball:

- *Proper documentation will be retained to show how "coke funds" will be dispersed.
- *There was one deposit that was found to be untimely, but it was determined the game was played during Spring Break thus delaying the deposit.

Basketball:

- *Proper documentation will be retained to show how "coke funds" will be dispersed.
- *Proper documentation will be retained to show support for all deposits.
- *Money for basketball shoe receipts was deposited into basketball booster account and the shoes were paid for out of this account.
- ***Note: The basketball booster account will be closed and all funds and transactions will run through the school student activity basketball account.**
- *All deposits will be made in a timely manner.
- *Ticket reconciliation forms will be completed for all events that involve admission fees.

Danceline:

- *Proper documentation will be retained to show how "coke funds" will be dispersed.
- *The financial secretary will ensure receipt totals match deposit amounts.
- *The financial secretary will ensure deposits intended for specific accounts are posted to these accounts.

Football:

- *Proper documentation will be retained to show how "coke funds" will be dispersed.
- *Deposits will be made in a timely manner.
- *All funds from gate receipts will be deposited into the school student activity football account.

Golf:

- *All deposits will have supporting documentation.
- *All receipts will have supporting documentation to tie with deposits.

Track:

9090 Highway 371 Sibley, LA 71073
Phone: (318) 377-2133 Fax: (318) 382-0733
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- *Proper documentation will be retained to show how “coke funds” will be allocated.
- *Deposits will have accompanying receipts that provides source of revenue.
- *Note: Track booster account will be closed and all transactions and funds will be deposited into the school student activity track account.**

Wrestling:

- *Receipts will have supporting documentation to provide source of revenue. All deposits will have accompanying receipts.

Yearbook:

- *All deposits will be accompanied with proper supporting documentation. Deposits will equal the total amount of receipts turned in.
- *The new yearbook sponsor will be trained on correct policy and procedures according to Webster Parish School Board Policy.

General Account:

- *All disbursements will have proper supporting documentation and in accordance with school board policy.
- *The same ticket roll will be used for successive games until the roll runs out. The tickets will be duplicate with one part going to the fan and the other part being retained by the school. Tickets sold will be kept and accompanied with each deposit. Reconciliation forms will be filled out at the conclusion of each contest. We will not use different ticket rolls for individual contests. Receipts will be issued for each deposit .
- *Checks for start-up funds will no longer be written to “cash”.

Note: All head coaches, sponsors, administrators, financial secretaries, and booster club financial officers will be inserviced and trained on the policies and procedures outlined in the Webster Parish School Board School Activity Fund Manual.

Booster Accounts: (Football, Baseball, and Softball)

Booster Clubs will operate outside of the school and there will be no commingling of student activity funds.

Note:

- *The cheerleading account will be closed and all transactions and funds will run through the school student activity cheerleading account.**

Minden High School

The following procedures were performed for the student activity fund bank account:

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

- a. Verify the mathematical accuracy of the reconciliations – No exceptions noted.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation – No exceptions noted.
- c. Compare the reconciled book balance to the general ledger for the bank account – No exceptions noted.
- d. Determine the propriety of deposits in transit – No exceptions noted.
- e. Examine all interfund transfers – No exceptions noted.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement – The September 2013 reconciliation had 2 checks totaling \$1,180.33 that did not clear in 90 days. The January 2014 reconciliation had 2 checks totaling \$141.02 that did not clear in 90 days.
- g. Ensure all checks on the bank statement are accounted for – No exceptions noted.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955 – No exceptions noted.
- i. Investigate any outstanding checks which are over 90 days old – See f. above.
- j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliations – No exceptions noted.

The following procedures were performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment – No exceptions noted.
 - b. Check is signed by authorized personnel – No exceptions noted.
 - c. Evidence of receipts of goods or services – No exceptions noted.
 - d. Invoice amount agrees with check amount – No exceptions noted.
 - e. Charge is supported by proper documentation – No exceptions noted.
 - f. Invoice date is current when compared to date of check – No exceptions noted.
 - g. Accounting distribution/classification is consistent and correctly posted – No exceptions noted.
 - h. Charge appears to be necessary and reasonable – No exceptions noted.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy – No exceptions noted.

The following procedures were performed on student activity funds for baseball, softball, boys basketball, girls basketball, band, cheerleading, pep squad, track, football, soccer, and yearbook.

Receipts

Baseball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
No exceptions noted.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No receipt book was maintained.
3. Obtain copies of the game schedules for baseball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 13 games were tested. Game receipts for 4 of these games were not deposited timely. Deposits ranged from 6 to 10 days after the date of the game. Ticket reconciliations were not properly completed for 12 of these games. Either the reconciliation was not completed by the persons collecting the money or the reconciled balance did not equal the total of the deposit.

Softball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
Two deposits totaling \$1,561.85 were for fundraisers but had no supporting documentation other than the receipt issued by the office.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

3. Obtain copies of the game schedules for softball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 8 games were tested. Admission fees for one game could not be traced to deposit. There were 6 instances where the ticket reconciliation was not completed properly. Two of the deposits were not made timely. These deposits were 10 and 11 days after the game.

Boys Basketball

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

No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

Deposits totaling \$801 did not have adequate support.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

Four receipts totaling \$320 could not be traced to deposit.
3. Obtain copies of the game schedules for basketball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 8 games were tested. None of the games had properly completed ticket reconciliations.

Girls Basketball

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

No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

Three deposits totaling \$406 did not have adequate support. These deposits were scrimmage and JV games.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

No receipt book was provided.

3. Obtain copies of the game schedules for basketball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 9 games were tested. None of the games had properly completed ticket reconciliations.

Band

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

No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

Deposits for concession sales at football games totaling \$9,223.36 did not include any type of cash count form signed by the individuals collecting the money or any type of inventory reconciliation. Deposits for concession sales totaling \$4,474.67 were traced to cash collection forms signed by the individuals collecting the money but the supporting documentation did not agree to the amount deposited. Deposits totaling \$2,388.65 were traced to receipts issued by the band director but no other supporting documentation such as a cash collection form or fundraiser reconciliation was found. One deposit was \$15 less than the total of the receipts to support the deposit.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

One receipt for \$130 could not be traced to deposit or posting in the general ledger.

Cheerleading

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

No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

Two deposits totaling \$5,119.13 could not be traced to the source receipts.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

Numerous receipts were issued to the sponsor for various activities which included the total collected but did not include the cash receipt detail listing each contributor.

Pep Squad

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
No exceptions noted.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Track

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
No exceptions noted.
 - a. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Football

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
Seven deposits totaling \$2,263 were for ticket presales and did not include a listing of who the tickets were sold to. One deposit for a JV game of \$961 included a ticket reconciliation that had a beginning ticket number and the number of tickets sold but did not include the ending ticket number. Also, the number of tickets sold on the ticket reconciliation did not agree to the deposit.

The difference was \$26. One deposit was \$10 more than the support for the deposit.

- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

3. Obtain copies of the game schedules for football and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 5 games were tested. Four of the ticket reconciliations were either not completed correctly or did not reconcile to the amount deposited. Differences ranged from \$11 to \$32.

Soccer

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

2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:

- a. Trace the total received per the general ledger to proper supporting documentation.

Twelve deposits totaling \$1,167.25 were traced to a receipt issued by the Coach but could not be traced to the source. Seven deposits totaling \$1,250 were traced to a receipt issued by the office to the Coach but no other documentation was provided.

- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

One receipt for \$60 could not be traced to deposit.

3. Obtain copies of the game schedules for soccer and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

Eight games were tested. None of the games had ticket reconciliations. Two deposits were not made timely. One deposit was 12 days after the game and one deposit was 11 days after the game.

Yearbook

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

2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
Four deposits totaling \$1,103.50 did not have adequate support. These were deposits for candy sales.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
One receipt for \$45 could not be traced to deposit.

The following procedures were performed on separate accounts not included in the student activity funds:

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization. The Baseball Booster Batter Up Club, Inc., Louisi-anne Booster Club, Inc., and the Minden Crimson Football Booster Club, Inc. appear to be in good standing with the IRS.
2. Determine if any school board employees are authorized check signers on the booster account. It does not appear that any school board employees are authorized check signers.
3. Review organization of the club to see if officers are school board employees. It does not appear that any school board employees are officers of the clubs.

General

In reviewing various receipt books, it was noted that not all original receipts are retained as audit evidence when voided.

CORRECTIVE ACTION PLAN FOR AUDITOR FINDINGS

MINDEN HIGH SCHOOL

*During the Summer of 2014, Minden High School underwent a forensic audit of accounts for the 2013-14 school year. The principal met with the auditors, business and finance personnel, and superintendent to discuss the findings of the audit. The principal has thoroughly reviewed the findings and has met with the bookkeeper and other personnel as described below to address each finding:

GENERAL ACCOUNT: The finding indicated that all 3 copies of a voided receipt must remain in the assigned teacher's receipt book when they are voiding it. The teachers had been turning in the top copy of the voided receipt to the bookkeeper for records in the office. This was addressed as a change to follow for the 2014-15 school year during MHS teacher in-service on August 7, 2014.

BAND: The majority of the findings as they relate to band pertained to the concession stand that is conducted during football season. For many years, the parents who work the concession stand used their own "cash count" forms to document their funds at the end of the ballgame. We have been given a different form that they are to use and this was reviewed and explained to band director on August 14, 2014. Also, in collecting the funds that are collected after a football game, the principal or his/her designee is to witness the counting of the funds prior to locking the money bag and making the night deposit at the bank. Furthermore, the principal reviewed with the band director about taking inventory before and after each game to meet the guidelines set forth by auditor report.

BASEBALL: Ticket reconciliation forms were not all signed off by the gate keeper and this has been reviewed with all teachers at Minden High School as this will relate to all athletic events at our school. Also, it has been reviewed that deposits must be made within 5 working days at the conclusion of the event.

BOYS' BASKETBALL: Tickets and reconciliation sheets must be signed off by gatekeepers at the conclusion of every game. There was one exception noted where bookkeeper made a deposit to the team account and made out the receipt to herself. This was for a beef jerkey fundraiser and she was assisting in helping the team finish selling what was left. Corrective action was

discussed on how to rectify this in the future and the basketball coach will be the one who turns in fundraiser funds. Finally, tickets were not issued at every game and in their place, armbands were used. It was explained to us that while armbands are helpful, they need to be numbered in order to keep track of the number of attendees at the game.

FOOTBALL: Ticket reconciliation forms were not all signed off by the gatekeeper and this has been reviewed with all teachers at Minden High School as this will relate to all athletic events at our school. There was an exception noted where the bookkeeper made receipts out to herself for pre-sale football ticket sales. This has been the practice for over twenty years and this was the first time we were ever told to do this practice differently. We have reviewed with the auditors how to correct this issue and will now have both the bookkeeper and one additional secretary handling this for checks and balances.

GIRLS' BASKETBALL: Ticket reconciliation forms were not all signed off by the gate keeper and this has been reviewed with all teachers at Minden High School as this will relate to all athletic events at our school. Also, it has been reviewed that deposits must be made within 5 working days at the conclusion of the event.

SOCCER: Ticket reconciliation forms were not all signed off by the gate keeper and this has been reviewed with all teachers at Minden High School as this will relate to all athletic events at our school. Also, it has been reviewed that deposits must be made within 5 working days at the conclusion of the event. Additionally, tickets must be used for admission to all soccer games where admission is charged.

SOFTBALL: There was one exception noted where fees for a home game were not deposited. After reviewing with the coach and bookkeeper, it was determined that on that day, the game time had been changed and no admission was charged for that particular game. Ticket reconciliation forms were not all signed off by the gate keeper and this has been reviewed with all teachers at Minden High School as this will relate to all athletic events at our school. Also, it has been reviewed that deposits must be made within 5 working days at the conclusion of the event. Additionally, there was one exception noted where a deposit of \$1,397.85 was conducted at Wal-Mart with no supporting documentation. After meeting with the head coach, it was determined that this was for a hot chocolate/donation drive at the store. We were given instructions in our exit interview with the auditors on how to handle documentation for fundraisers such as this and this was reviewed with the faculty and staff at Minden High School

on Thursday, August 7, 2014. Finally, there was one exception noted where a deposit in the receipt book was not deposited timely and this was also reviewed with the coach by the principal.

YEARBOOK: Four exceptions were noted that funds from candy sales were not being deposited daily. This was reviewed with the yearbook sponsor by the principal on Thursday, August 7, 2014.

BOOSTER CLUBS: All three of the 501 © 3 booster club accounts for Minden High School were non-profit corporations that are in good standing. (football, baseball, and Louisi-annes) . . There were no exceptions noted to these accounts.

ADDITIONAL NOTES:

1. The principal conducted a faculty in-service on Thursday, August 7, 2014 with supporting documentation to go over all of the financial procedures that must be followed to be aligned with law, policies, and procedures.
2. A fundraising calendar has been developed in the main office to visually keep track of all fundraisers being conducted throughout the year. Additionally, teachers were instructed to make sure that they submit the proper form for fundraisers both before and after the fundraiser takes place.
3. All head coaches, sponsors, and booster club representatives will attend a parish-wide ins-service on Wednesday, September 3 to have necessary financial information shared with them on law, policies, and procedures.
4. A “spot check” will be conducted by the principal or his/her designee on teacher/sponsors receipt books to make sure that policies and procedures are being followed throughout the year.
5. The principal and staff at Minden High School pledge to continue to conduct financial proceedings to the best of our ability and in accordance with law, policies, and procedures. We have learned a great deal of information through this process and will continue to strive to conduct financial areas as precisely as possible.

A handwritten signature in blue ink that reads "Robin Tichen". The signature is written in a cursive style with a large initial 'R'.

North Webster High School

The following procedures were performed for the student activity fund bank account:

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

- a. Verify the mathematical accuracy of the reconciliations – No exceptions noted.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation – No exceptions noted.
- c. Compare the reconciled book balance to the general ledger for the bank account – No exceptions noted.
- d. Determine the propriety of deposits in transit – On the September 2013 reconciliation, one deposit had been in transit since February 28, 2012. This was corrected in November 2013.
- e. Examine all interfund transfers – No exceptions noted.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement – The September 2013 reconciliation had 8 checks outstanding totaling \$1,220.41. The check dates ranged from January 20, 2012 to June 4, 2013. The checks were voided in November 2013. On the February 2014 reconciliation there were 3 checks outstanding ranging from October 31, 2013 to December 9, 2013 and totaling \$2,974.
- g. Ensure all checks on the bank statement are accounted for – No exceptions noted.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955 – No exceptions noted.
- i. Investigate any outstanding checks which are over 90 days old – See f above.
- j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliations – No exceptions noted.

The following procedures were performed for checks written from the student activity fund bank account:

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment – No exceptions noted.
 - b. Check is signed by authorized personnel – One check had only the Principal's signature.
 - c. Evidence of receipts of goods or services – No exceptions noted.
 - d. Invoice amount agrees with check amount – No exceptions noted.
 - e. Charge is supported by proper documentation – No exceptions noted.
 - f. Invoice date is current when compared to date of check – No exceptions noted.
 - g. Accounting distribution/classification is consistent and correctly posted – Two exceptions were noted.
 - h. Charge appears to be necessary and reasonable – No exceptions noted.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy – One exception was noted where payment included sales tax of \$9.08.

The following procedures were performed on student activity funds for baseball, football, basketball, dance line, cheerleading, cross country, pep squad, softball, tennis, track, and yearbook.

Receipts

Baseball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit for \$1,735 is for summer baseball according to the receipt but there is no ticket reconciliation or cash count sheet to support the deposit. One deposit for \$1,687 was for basketball and was posted to the baseball account.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.
3. Obtain copies of the game schedules for baseball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 13 games were tested. The deposit and ticket reconciliation for one game could not be located. For 11 games the ticket reconciliations were not completed properly or there were no ticket reconciliations. The gate receipts were not deposited timely for 2 of the games. These deposits were made 10 and 11 days after the game.

Football

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
The office did not issue receipts for the gate money.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

3. Obtain copies of the game schedules for football and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 9 games were tested. The beginning and ending ticket numbers were not entered on one ticket reconciliation. The individuals selling tickets did not sign seven of the ticket reconciliations.

Basketball

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

No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

One deposit for start up money of \$634 had no support.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

No exceptions noted.
3. Obtain copies of the game schedules for basketball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

A total of 10 games were tested. Gate money of \$1,687 was recorded in the baseball account instead of the basketball account. One of the ticket reconciliations was not signed by the individuals who sold the tickets.

Dance Line

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

No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

A \$5 deposit could not be traced to the source.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.

No exceptions noted.

Cheerleading

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There were 12 deposits noted totaling \$15,311 that did not have adequate supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Cross country

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
The only deposit was a transfer which was not signed by the Principal.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

Pep Squad

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit was \$10 less than the total of the receipts. One deposit was \$25 more than the total of the receipts.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Softball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
Two deposits totaling \$211.05 was traced to a concession cash count which was not signed by the individual collecting the money. One deposit of \$300 should have been posted to the baseball account.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.
3. Obtain copies of the game schedules for softball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 10 games were tested. Two games could not be traced to a deposit or ticket reconciliation. Eight of the ticket reconciliations were not completed properly.

Tennis

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
No exceptions noted.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

Track

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

2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One transfer of \$2,496.60 was not signed by the Principal.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

Yearbook

3. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
4. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit for \$270 did not have adequate support.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

North Webster High School

Response to Forensic Audit

The following procedures will be performed for the student activity fund bank account:

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

- a. Verify the mathematical accuracy of the reconciliations – No exceptions noted.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation – No exceptions noted.
- c. Compare the reconciled book balance to the general ledger for the bank account – No exceptions noted.
- d. Determine the propriety of deposits in transit – On the September 2013 reconciliation, one deposit had been in transit since February 28, 2012. This was corrected in November 2013. *As stated in the exit interview, this was a “JFUND program Glitch” see note .*
- e. Examine all interfund transfers – No exceptions noted.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement – The September 2013 reconciliation had 8 checks outstanding totaling \$1,220.41. The check dates ranged from January 20, 2012 to June 4, 2013. The checks were voided in November 2013. On the February 2014 reconciliation there were 3 checks outstanding ranging from October 31, 2013 to December 9, 2013 and totaling \$2,974. *We will work to clear outstanding checks in a timelier manner.*
- g. Ensure all checks on the bank statement are accounted for – No exceptions noted.
- h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955 – No exceptions noted.
- i. Investigate any outstanding checks which are over 90 days old – See f above.
- j. Trace the month’s beginning balance and ending balance to the previous and subsequent bank reconciliations – No exceptions noted.

The following procedures will be performed for checks written from the student activity fund bank account:

Expenditures

- l. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment – No exceptions noted.
 - b. Check is signed by authorized personnel – One check had only the Principal’s signature. *We will work to ensure all checks that are written have both signatures as required by financial procedures. This was just an oversight as it is not our normal procedure to issue checks without the two required signatures. We will also add Assistant Principals to the signature card so an additional signature will be available in the absence of the principal or financial secretary*
 - c. Evidence of receipts of goods or services – No exceptions noted.
 - d. Invoice amount agrees with check amount – No exceptions noted.
 - e. Charge is supported by proper documentation – No exceptions noted.
 - f. Invoice date is current when compared to date of check – No exceptions noted.

- g. Accounting distribution/classification is consistent and correctly posted – Two exceptions were noted. *We will work to ensure all invoiced are charged to the proper account and have the signatures of the organization sponsor on them.*
- h. Charge appears to be necessary and reasonable – No exceptions noted.
- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy – One exception was noted where payment included sales tax of \$9.08. *We will pay closer attention when paying invoices not to include tax.*

The following procedures will be performed on student activity funds for football, baseball, softball, basketball, dance line, track, golf, wrestling, and yearbook.

Receipts

Baseball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit for \$1,735 is for summer baseball according to the receipt but there is no ticket reconciliation or cash count sheet to support the deposit. One deposit for \$1,687 was for basketball and was posted to the baseball account. *There is a summer league run by parents that most baseball players participate in. Left over money from this league was given to the baseball fund at summer's end. Also See note #2*
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.
3. Obtain copies of the game schedules for baseball and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 13 games were tested. The deposit and ticket reconciliation for one game could not be located. For 11 games the ticket reconciliations were not completed properly or there were no ticket reconciliations. The gate receipts were not deposited timely for 2 of the games. These deposits were made 10 and 11 days after the game. *We will work to ensure there are documented ticket reconciliations signed by the gate keepers for every home game played. We*

will work to ensure there are documented ticket reconciliations signed by the gate keepers for every home game played.

Football

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
The office did not issue receipts for the gate money.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.
3. Obtain copies of the game schedules for football and perform the following procedure:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 9 games were tested. The beginning and ending ticket numbers were not entered on one ticket reconciliation. The individuals selling tickets did not sign seven of the ticket reconciliations. *We will work to ensure there are documented ticket reconciliations signed by the gate keepers for every home game played.*

Basketball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit for start up money of \$634 had no support. *We will work to ensure there are documented ticket reconciliations signed by the gate keepers for every home game played.*
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.
3. Obtain copies of the game schedules for basketball and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 10 games were tested. Gate money of \$1,687 was recorded in the baseball account instead of the basketball account. One of the ticket reconciliations was not signed by the individuals who sold the tickets. ***We will work to ensure there are documented ticket reconciliations signed by the gate keepers for every home game played. See note #2***

Dance Line

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
A \$5 deposit could not be traced to the source. ***Sponsor will be reviewed in proper procedures for collecting monies and documentations for deposit of such monies.***
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Cheerleading

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
There were 12 deposits noted totaling \$15,311 that did not have adequate supporting documentation. ***Sponsor will be reviewed in proper procedures for collecting monies and documentations for deposit of such monies***
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Cross country

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
The only deposit was a transfer which was not signed by the Principal. *The principal was careless and missed signing this transfer. He will try and do better next year.*
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

Pep Squad

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit was \$10 less than the total of the receipts. One deposit was \$25 more than the total of the receipts. *Sponsor will be reviewed in proper procedures for collecting monies and documentations for deposit of such monies*
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
No exceptions noted.

Softball

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
Two deposits totaling \$211.05 was traced to a concession cash count which was not signed by the individual collecting the money. One deposit of \$300 should

have been posted to the baseball account. *Sponsor will be reviewed in proper procedures for collecting monies and documentations for deposit of such monies. See Note #2*

- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.
3. Obtain copies of the game schedules for softball and perform the following procedure:
- a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.
A total of 10 games were tested. Two games could not be traced to a deposit or ticket reconciliation. Eight of the ticket reconciliations were not completed properly. *These two games in question were previously explained that a continuous gate box was used over spring break because there was no office staff available to deposit monies and make new admission boxes. We will work to ensure there are documented ticket reconciliations signed by the gate keepers for every home game played. See note #2 & #4.*

Tennis

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
No exceptions noted.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

Track

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.

One transfer of \$2,496.60 was not signed by the Principal. *The principal was careless and missed signing this transfer. He will try and do better next year*

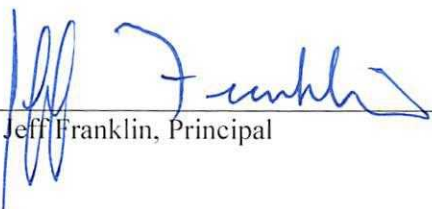
- b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

Yearbook

- 1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than five days' receipts.
No exceptions noted.
- 2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
One deposit for \$270 did not have adequate support. *Sponsor will be reviewed in proper procedures for collecting monies and documentations for deposit of such monies*
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
Not applicable.

General Notes and Explanations

- 1. At times there are "Glitches" (as explained by the folks at JPAMS) in the JFUND financial system and they have to make unexplained adjustments to our system to make it properly balance at months end.
- 2. The JFUND accounting system uses account numbers that are very closely related instead of account names and it can be quite confusing at times when printing checks and making deposits. The printout on checks and deposits also contain an account number and not the actual account name. This greatly increases the likelihood of error. We make occasional internal audits to make sure all accounts are straight, but sometimes some of them are missed. We also make a large internal audit in June of accounts to ensure deposits are properly posted. We will work to pay closer attention with checks and deposits
- 3. It will be the accepted procedure for all groups conducting fundraisers to fill out and have approved an official Report of Fundraising Form.
- 4. When making deposits, it will be noted in the JFUND system which game(s) the deposits are for on the deposit entry.
- 5. All staff members that handle money will attend financial workshop at the WPSB.

Signed  Date: 10/30/14
Jeff Franklin, Principal