

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 18 2013

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**CONTENTS**

	<u>Page</u>
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	1
Agreed Upon Procedures.....	2
Airline High School.....	4
Benton High School.....	5
Bossier High School.....	6
Haughton High School.....	7
Parkway High School.....	8
LA New Tech @ Plain Dealing High School.....	9
Benton Middle School.....	10
Cope Middle School.....	11
Elm Grove Middle School.....	12
Greenacres Middle School.....	13
Haughton Middle School.....	14
T.O. Rusheon Middle School.....	15
Apollo Elementary School.....	16
Bellaire Elementary School.....	17
Benton Elementary School.....	18
Bossier Elementary School.....	19
Carrie Martin Elementary School.....	20
Central Park Elementary School.....	21
Curtis Elementary School.....	22
Elm Grove Elementary School.....	23
Kerr Elementary School.....	24
Legacy Elementary School.....	25

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

Meadowview Elementary School.....	26
Plantation Park Elementary School.....	27
Platt Elementary School.....	28
Princeton Elementary School.....	29
Stockwell Place Elementary School.....	30
Sun City Elementary School.....	31
T.L. Rodes Elementary School.....	32
W.T. Lewis Elementary School.....	33
Waller Elementary School.....	34
Adult Learning Center.....	35
Bossier Parish Technical School.....	36
Butler Educational Complex.....	37
Mitchell Education Center.....	38
 <b>Managements Responses</b>	
Airline High School.....	39
Benton High School.....	40
Haughton High School.....	42
Parkway High School.....	43
LA New Tech @ Plain Dealing High School.....	44
Benton Middle School.....	45
Cope Middle School.....	46
Elm Grove Middle School.....	47
Greenacres Middle School.....	48
Haughton Middle School.....	49
Apollo Elementary School.....	50

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

Bellaire Elementary School.....	51
Bossier Elementary School.....	52
Carrie Martin Elementary School.....	53
Central Park Elementary School.....	54
Elm Grove Elementary School.....	55
Kerr Elementary School.....	56
Legacy Elementary School.....	57
Meadowview Elementary School.....	58
Plantation Park Elementary School.....	59
Platt Elementary School.....	60
Princeton Elementary School.....	61
Stockwell Place Elementary School.....	62
Sun City Elementary School.....	63
W.T. Lewis Elementary School.....	64
Waller Elementary School.....	65
Bossier Parish Technical School.....	66
Butler Educational Complex.....	67



Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, Louisiana 71104

Independent Accountant's Report  
On Applying Agreed-Upon Procedures

Mailing Address:  
P.O. Box 4278  
Shreveport, Louisiana 71134-0278

(318) 222-2222  
(318) 226-7150 (fax)  
www.cricpa.com

Bossier Parish School Board  
Benton, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Bossier Parish School Board, solely to assist users in evaluating the operations of the School Activity Funds at each school at June 30, 2013. The management of the Bossier Parish School Board is responsible for the policies and procedure over the operations of the School Activity Funds. This engagement to apply agreed-upon procedures was conducted 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 the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an audit, 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 use of the Board and management of Bossier Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*CARR, RIGGS & INGRAM, LLC*

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana  
November 7, 2013

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

*The Procedures below were performed at each school or center. The findings related to these procedures will be found in the pages following for each individual school:*

**A. General**

*Procedures*

- A1. Meet with principal and school secretary/bookkeeper to discuss and gain an understanding of operations of the school and the school activity fund.
- A2. Document the procedures for the following surrounding the school activity fund:
  - a. general ledger system
  - b. cash receipts/collections
  - c. cash disbursements/check writing

**B. Bank Account**

*Procedures*

- B1. Review the bank reconciliations prepared during the year. Randomly select two reconciliations prepared during the year and test reconciling items, deposit in transit, and outstanding checks. Prepare a memo or work papers describing results.
- B2. Determine who the authorized signers are and ensure the school has complied with respect to check signers.

**C. Cash Receipts**

*Procedures*

- C1. Identify major sources of and controls over cash receipts. Identify who receives funds, how they are handled until deposited, and how they are recorded. Also, consider controls over fundraising receipts, concession sales and ticket sales.
- C2. Scan ledgers, checkbooks, etc. for current year activity and any large or unusual items. Document and describe results.
- C3. Test accuracy of ledgers by:
  - a. Tracing deposits for one month (randomly selected) from bank statement to ledger and reconcile differences.
  - b. Tracing sample of cash or deposits receipts from ledgers to source documents (i.e. validated deposit) on a test basis.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**D. Cash Disbursements**

*Procedures*

- D1. Identify major sources of and controls over cash disbursements.
- D2. Prepare documentation describing controls over electronic and ACH transactions. This should include at a minimum a description of the various electronic transactions that occur, individuals authorized to prepare transfers, how transactions are processed, who approves the transactions, and how approval is documented and retained.
- D3. Scan ledgers and/ or checkbooks for current year activity and any large or unusual items. Document results.
- D4. Test accuracy of ledgers by selecting 10 disbursements during the period (5 each from the bank statements and the cash disbursements ledger) and:
  - a. Vouch disbursement to supporting invoice.
  - b. Ensure invoices are canceled.
  - c. Ensure transactions are legitimate and properly approved.
  - d. Compare date, amount, and payee as listed on ledger to the canceled check.
  - e. Review endorsement on check image or cancelled check for appropriateness.
- D5. Select a sample of 5 electronic transactions, if any, from bank statements to test accuracy.
  - a. Vouch disbursement to supporting invoice or other documentation.
  - b. Ensure invoices are canceled.
  - c. Ensure transactions are legitimate and properly approved.
  - d. Compare ACH information to invoice including propriety of bank account.

**E. Capital Expenditures**

*Procedures*

- E1. Identify the policies and procedures related to purchasing and disposing capital items. This will also include a description of controls.
- E2. Review the ledger activity for any disbursements greater than or equal to \$5,000. Determine if identified expenditures are capital asset purchases.
- E3. Determine whether the policies and procedures were followed (i.e. item was properly approved, tagged, supporting documentation was provided to the central office, etc.).
- E4. Determine if a bidding process was used.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Airline High School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Jason Rowland, principal, and Dan Pickett, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts. One of these receipts was both large and unusual. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One hundred forty receipts from eighteen different deposits did not have proper supporting documentation.</li><li>• Three receipts from three different deposits tested were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4. During our review one unusual transaction was noted in which school activity funds were used to purchase gifts for school faculty members for their participation in a "back-to-school challenge". Six iPad 2s were purchased at a cost of \$399.99 each. Twelve TVs were purchased, six at a cost of 299.99 each and six at a cost of \$199.99 each. The gifts were not for school use.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One disbursement was not supported by proper documentation.</li><li>• Two disbursements were not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified twenty-six disbursements equal to or exceeding \$5,000. Five of these items were capital expenditures.
E3.	It appeared that the policies and procedures related to capital asset purchases were followed with exceptions related to the scoreboard and seat backs purchases. These issues were addressed in a separate report and corrected by management in early 2013. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	All items requiring bids or quotes were handled at the central purchasing office and not at the school level. It appeared that the process was used without exception.



**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Benton High School**

*Procedures Findings*

- A1. We obtained an understanding of the School's operations.
- A2. The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
- B1. We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
- B2. Authorized check signers are Mitch Downey, principal, Arthur James, assistant principal and Kyle Machen, assistant principal. We did not identify exceptions with respect to check signers.
- C1. We identified the major sources of revenue and the internal controls over cash receipts.
- C2. We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
- C3. We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions:
- Two receipts from two different deposits did not have proper supporting documentation.
  - One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.
  - One receipt had a school employee receipt record which was not fully completed.
- D1. We identified the sources of cash disbursements and the related internal controls.
- D2. We identified and documented the internal controls over electronic and ACH transactions.
- D3. We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
- D4. We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
- D5. No electronic transactions were noted.
- E1. We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
- E2. We identified fifteen disbursements equal to or exceeding \$5,000. One of these items was a capital expenditure. One additional capital asset which was donated to the school was noted. We noted that both were properly reported and added to the school's fixed assets listing.
- E3. No exceptions were noted regarding compliance with policies and procedures related to purchases and disposals of capital assets.
- E4. No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Bossier High School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are David Thrash, principal, Doug Scott, assistant principal and Michele Tugwell, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts.. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year. No exceptions were noted.
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements. One of these was both large and unusual. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified five disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

No exceptions were noted in applying these agreed upon procedures, therefore there is no management response included for Bossier High School.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Houghton High School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed bank reconciliations prepared during the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Even though bank reconciliations were prepared monthly, they were mathematically incorrect. The bank balance reduced by the uncleared checks does not equal the book balance on the general ledger for the each of the nine bank reconciliations reviewed.</li></ul> We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Gene Couvillion, principal, and Martha Turner, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and one unusual receipt . These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty-one deposits for the 2012 – 2013 school year. No exceptions were noted.
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and five unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined twenty disbursements for the 2012 – 2013 school year. noting the following exceptions: <ul style="list-style-type: none"><li>• Four checks were made out to petty cash which is prohibited by the School Board's School Activity Funds Manual.</li><li>• One check was not supported by proper documentation.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified thirteen disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Parkway High School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two months were not properly reconciled or mathematically correct. The bank balance reduced by the uncleared checks did not equal the book balance on the general ledger.</li></ul> We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Nichole Bourgeois, principal, Rebecca Gray, assistant principal and Lorenza Baker, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified six large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty-one deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One receipt did not have proper supporting documentation.</li><li>• A collection form provided for one receipt did not agree to the amount received.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified seventeen disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**LA New Tech @ Plain Dealing High School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Nine months were not properly reconciled or mathematically correct. The bank balance reduced by the uncleared checks and increased by the uncleared deposits did not equal the book balance on the general ledger.</li></ul> We tested two reconciliations noting the following exceptions: <ul style="list-style-type: none"><li>• Four outstanding checks were not written off timely.</li></ul>
B2.	Authorized check signers are Yolanda Jefferson, principal, and Sandrina Isebaert, assistant principal. We did not identify exceptions with respect to check signers.
C1.	Major sources of revenue and internal controls over cash receipts were identified.
C2.	We identified six large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty-one cash receipts for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Three deposits containing three receipts did not agree to the validated deposit slip and the amount clearing the bank. Deposit correction notices were received from the bank.</li><li>• One receipt was not posted to the correct school activity fund account.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified four large disbursements and seventeen unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined forty cash disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Five disbursements were not supported by proper documentation.</li><li>• Five disbursements were not properly approved.</li><li>• Nine checks were payable to cash which is prohibited by the School Board's School Activity Funds Manual.</li></ul>
D5.	No exceptions were noted in the testing of electronic transactions.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified four disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Benton Middle School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Dwayne Slack, principal, and Debbie Gegg, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two receipts from two different deposits did not have proper supporting documentation.</li><li>• Two receipts from two different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• One duplicate cash receipt record did not agree to the amount received.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified eleven disbursements equal to or exceeding \$5,000. One of these items was a capital expenditure.
E3.	No exceptions were noted regarding compliance with policies and procedures related to purchases and disposals of capital assets.
E4.	All items requiring bids or quotes were handled at the central purchasing office and not at the school level. It appeared that the process was used without exception.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Cope Middle School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One month was not properly reconciled or mathematically correct. The bank balance reduced by the uncleared checks did not equal the book balance on the general ledger.</li></ul> We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Judy Grooms, principal, and Anthony Beckermeyer, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Four cash receipts from four different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• The supporting documentation for one deposit was not dated.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and three unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined nineteen cash disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One cash disbursement was not supported by proper documentation.</li><li>• One disbursement was not properly approved.</li><li>• One check was payable to cash which is prohibited by the School Board's School Activity Funds Manual.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified eleven disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Elm Grove Middle School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 – 2013 school year. We tested two reconciliations noting the following exceptions: <ul style="list-style-type: none"><li>• Seven outstanding checks were not written off timely.</li></ul>
B2.	Authorized check signers are Terrie Johnson, principal, and Ross Boyett, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Six receipts from four different deposits were not supported by proper documentation.</li><li>• Two receipts from one deposit were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• Eight receipts from four different deposits did not have a school employee receipt record prepared.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined twenty disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No exceptions were noted in the testing of electronic transactions.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified six disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.



**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Greenacres Middle School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Kathy Bouck, principal, Josh Keyes, assistant principal, and Martha Stevenson, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Thirty receipts from twenty different deposits did not have proper supporting documentation.</li><li>• Three receipts from two different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• Thirty receipts from twenty different deposits did not have a written receipt or school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified three large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined thirteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified five disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Haughton Middle School**

*Procedures Findings*

- A1. We obtained an understanding of the School's operations.
- A2. The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
- B1. We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
- B2. Authorized check signers are Waylon Bates, principal, Sharon Glasscock, assistant principal, and Richard Warren, assistant principal. We did not identify exceptions with respect to check signers.
- C1. We identified the major sources of revenue and the internal controls over cash receipts.
- C2. We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
- C3. We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty cash receipts for the 2012 – 2013 school year noting the following exceptions:
- One receipt did not have supporting documentation.
  - One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.
- D1. We identified the sources of cash disbursements and the related internal controls.
- D2. We identified and documented the internal controls over electronic and ACH transactions.
- D3. We identified four large disbursements and one unusual disbursement. These were included in the testwork performed at D4.
- D4. We examined fifteen disbursements for the 2012 – 2013 school year noting the following exceptions:
- One disbursement did not have proper supporting documentation.
  - One disbursement was not properly approved.
- D5. We examined five electronic transactions for the 2012 – 2013 school year noting the following exceptions:
- Three transactions did not have proper supporting documentation.
  - Four transactions did not have a disbursement request.
  - One disbursement was not properly approved.
- E1. We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
- E2. We identified seven disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
- E3. No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
- E4. No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**T.O. Rusheon Middle School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Judy Madden, principal, and John Cooper, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified four large receipts. One of these receipts was both large and unusual. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined nineteen deposits for the 2012 – 2013 school year. No exceptions were noted.
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements. One of these disbursements was both large and unusual. These were included in the testwork performed at D4.
D4.	We examined twenty disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No exceptions were noted in the testing of electronic transactions.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified one disbursement equal to or exceeding \$5,000. The item was not a capital expenditure.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

No exceptions were noted in applying these agreed upon procedures, therefore there is no management response included for T.O. Rusheon Middle School.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Apollo Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Julie Dupree, principal, and Laura Lee Leflett, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two receipts from two different deposits did not have proper supporting documentation.</li><li>• Two receipts from two different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• Two receipts from two different deposits were not posted to the correct school activity fund account.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined 15 disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One disbursement did not have proper supporting documentation.</li><li>• Ten disbursements were not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified five disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Bellaire Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Vicky Birtcher, principal, and Linda Savell, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Thirteen receipts from three different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• One receipt did not have a school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exception: <ul style="list-style-type: none"><li>• One disbursement tested did not appear to be appropriate. The disbursement, dated March 20, 2013, was for the principal's cell phone bill. It was noted that the bill included charges for the principal's daughter. We verified that the disbursement for the daughter's portion of the bill was reimbursed by the principal on April 9, 2013.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified four disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. We examined fixed asset deletion forms for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two fixed asset deletion forms did not have the approval signature of the principal.</li></ul>
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Benton Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Norma Anderson, principal, Amy Gates, assistant principal, and Debbie Dyson, bookkeeper. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year. No exceptions were noted.
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified six disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

No exceptions were noted in applying these agreed upon procedures, therefore there is no management response included for Benton Elementary School.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Bossier Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Ann Wommack, principal, and Treska Mitchell, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Six receipts from six different deposits did not have proper supporting documentation.</li><li>• One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• Four receipts from four different deposits did not have a school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Eleven disbursements did not have a check request.</li><li>• One disbursement was not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Carrie Martin Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 – 2013 school year. We tested two reconciliations noting the following exceptions: <ul style="list-style-type: none"><li>• One outstanding check was not written off timely.</li></ul>
B2.	Authorized check signers are Stacy Crawford, principal, and Jill Koeppen, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exception: <ul style="list-style-type: none"><li>• One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified six large disbursements. One of these disbursements was both large and unusual. These were included in the testwork performed at D4.
D4.	We examined sixteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.



**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Central Park Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 - 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Six months were not properly reconciled or mathematically correct. The bank balance adjusted by the uncleared checks outstanding deposits does not equal the book balance on the general ledger.</li></ul> We tested two reconciliations noting the following exceptions: <ul style="list-style-type: none"><li>• One deposit in transit included on one of the reconciliations was not a valid deposit.</li></ul>
B2.	The authorized check signer is Suzette Hadden, principal. We did not identify exceptions with respect to the check signer.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified two large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined seventeen deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Three receipts from three different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified three large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined thirteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Curtis Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a memo and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Sherri Pool, principal, and Terri Bird, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year. No exceptions were noted.
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified four disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

No exceptions were noted in applying these agreed upon procedures, therefore there is no management response included for Curtis Elementary School.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Elm Grove Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Robert Marlow, principal, and Kimberly Meeder, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified four large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined nineteen deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Four receipts from four different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and one unusual disbursement. These were included in the testwork performed at D4.
D4.	We examined sixteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified three disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Kerr Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Janet Doughty, principal, and Rosalind Howard, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Eleven receipts from eleven different deposits did not have supporting documentation that agreed to the amounts received.</li><li>• Ten cash receipts from ten different deposits did not have a school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and one unusual disbursement. These were included in the testwork performed at D4.
D4.	We examined sixteen disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One disbursement was not posted to the proper school activity fund account.</li><li>• Four disbursements were not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Legacy Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Pam Williamson, principal, and Kimmie Smith, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One deposit slip was not prepared correctly. The amount entered on the deposit slip did not agree to the amount deposited.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One disbursement did not have a check request.</li><li>• Nine disbursements were not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified five disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Meadowview Elementary School**

*Procedures Findings*

- A1. We obtained an understanding of the School's operations.
- A2. The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
- B1. We reviewed the bank reconciliations prepared during the 2012 - 2013 school year noting the following exceptions:
- Three months were not properly reconciled or mathematically correct. The bank balance reduced by the uncleared checks does not equal the book balance on the general ledger.
- We tested two reconciliations, noting no exceptions.
- B2. Authorized check signers are Shelly Barrett, principal, and Linda Brian, assistant principal. We did not identify exceptions with respect to check signers.
- C1. We identified the major sources of revenue and the internal controls over cash receipts.
- C2. We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
- C3. We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions:
- Six receipts from six different deposits did not have supporting documentation.
  - Four receipts from three different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.
  - One receipt was not posted to the proper school activity fund account.
  - Six receipts included in six different deposits did not have a duplicate cash receipt or school employee receipt record.
- D1. We identified the sources of cash disbursements and the related internal controls.
- D2. We identified and documented the internal controls over electronic and ACH transactions.
- D3. We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
- D4. We examined twenty-six disbursements for the 2012 – 2013 school year. No exceptions were noted.
- D5. No exceptions were noted in the testing of electronic transactions.
- E1. We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
- E2. We identified one disbursement equal to or exceeding \$5,000. The item was not a capital expenditure.
- E3. No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
- E4. No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Plantation Park Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	The authorized check signer is Carolyn Moody, principal. No exceptions with respect to the check signer were noted.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified four large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined nineteen deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Thirty-five receipts from nineteen different deposits did not have proper supporting documentation.</li><li>• One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• Thirty-three receipts from nineteen different deposits did not have a duplicate cash receipt or school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified four large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fourteen cash disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two cash disbursements did not have proper supporting documentation.</li><li>• Thirteen cash disbursements were not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified two disbursements equal to or exceeding \$5,000. One of these items was a capital expenditure.
E3.	No exceptions were noted regarding compliance with policies and procedures related to purchases of capital assets. No capital asset disposals were noted.
E4.	All items requiring bids or quotes were handled at the central purchasing office and not at the school level. It appeared that the process was used without exception.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Platt Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Cathy Turner, principal, and Stephanie Cockrell, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two receipts from two different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified six disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.



**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Princeton Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Nancy Doerner, principal, and Andrea Spinney, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified five disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Stockwell Place Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012 - 2013 school year. We tested two reconciliations, noting the following exceptions: <ul style="list-style-type: none"><li>• Nine outstanding checks were not written off timely in accordance with school procedures.</li></ul>
B2.	Authorized check signers are Rhonda Schnell, principal, and Karen Durham, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Three receipts from two different deposits were not supported by proper documentation.</li><li>• Twenty-nine receipts from ten different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• One receipt was not posted for the correct amount or to the correct school activity fund account.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One disbursement was not supported by proper documentation.</li><li>• One disbursement was not posted to the appropriate school activity fund account.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified three disbursements equal to or exceeding \$5,000. One of these items was a capital expenditure.
E3.	No exceptions were noted regarding compliance with policies and procedures related to purchases and disposals of capital assets.
E4.	All items requiring bids or quotes were handled at the central purchasing office and not at the school level. It appeared that the process was used without exception.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Sun City Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Kim Tuminello, principal, and Lea Clark, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two receipts from two different deposits did not have proper supporting documentation.</li><li>• One receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• One receipt did not have a school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified three disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**T.L. Rodes Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Lisle Meador, principal, Beth Thomas, assistant principal, and Peggie Thomas, secretary. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year. No exceptions were noted.
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified three disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

No exceptions were noted in applying these agreed upon procedures, therefore there is no management response included for T.L. Rodes Elementary School.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**W.T. Lewis Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Janiene Batchelor, principal, and Lisa Burns, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified five large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Two receipts from two different deposits did not have supporting documentation.</li><li>• Eleven receipts from five different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exception: <ul style="list-style-type: none"><li>• One disbursement did not have supporting documentation.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified three disbursements equal to or exceeding \$5,000. None of these items were capital expenditures.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Waller Elementary School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Lisa Nix, principal, and Stacy Pollard, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We identified three large receipts and no unusual receipts. These were included in the testwork performed at C3.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Six receipts from three different deposits did not have proper supporting documentation.</li><li>• Five receipts from five different deposits were not deposited timely in accordance with the School Board's School Activity Funds Manual.</li><li>• One receipt did not have a school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified five large disbursements and no unusual disbursements. These were included in the testwork performed at D4.
D4.	We examined fifteen disbursements for the 2012 – 2013 school year noting the following exception: <ul style="list-style-type: none"><li>• One disbursement was not properly approved.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Adult Learning Center**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	The authorized check signer is Jeanie Armstrong, principal. We did not identify exceptions with respect to the check signer.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We did not identify any large or unusual receipts.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined fifteen cash receipts for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Twelve receipts did not have a school employee receipt record.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We identified one large disbursement and no unusual disbursements. This was included in the testwork performed at D4.
D4.	We examined eleven disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We identified one disbursement equal to or exceeding \$5,000. The item was not a capital expenditure.
E3.	No capital asset purchases were noted. No exceptions were noted regarding compliance with policies and procedures related to disposals of capital assets.
E4.	No items requiring bids or quotes were noted.

The center was closed due to budget cuts. No management response is included for the Adult Learning Center.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Bossier Parish Technical School**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	Authorized check signers are Carol Jean Johnston, principal, and Jayda Spillers, assistant principal. We did not identify exceptions with respect to check signers.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We did not identify any large or unusual receipts.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined fifteen cash receipts for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• One receipt was not supported by proper documentation.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We did not identify any large or unusual disbursements.
D4.	We examined twelve disbursements for the 2012 – 2013 school year. No exceptions were noted.
D5.	No exceptions were noted in the testing of electronic transactions.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.



**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Butler Educational Complex**

<i>Procedures</i>	<i>Findings</i>
A1.	We obtained an understanding of the School's operations.
A2.	The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
B1.	We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
B2.	The authorized check signer is Chuck Horton, principal. We did not identify exceptions with respect to the check signer.
C1.	We identified the major sources of revenue and the internal controls over cash receipts.
C2.	We did not identify any large or unusual receipts.
C3.	We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined seven deposits for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Seven deposits did not have supporting documentation.</li></ul>
D1.	We identified the sources of cash disbursements and the related internal controls.
D2.	We identified and documented the internal controls over electronic and ACH transactions.
D3.	We did not identify any large or unusual disbursements.
D4.	We examined ten disbursements for the 2012 – 2013 school year noting the following exceptions: <ul style="list-style-type: none"><li>• Three disbursements did not have proper supporting documentation.</li></ul>
D5.	No electronic transactions were noted.
E1.	We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
E2.	We did not identify any disbursements equal to or exceeding \$5,000.
E3.	No capital asset purchases or disposals were noted.
E4.	No items requiring bids or quotes were noted.

**Bossier Parish School Board  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures  
June 30, 2013**

**Mitchell Education Center**

*Procedures Findings*

- A1. We obtained an understanding of the School's operations.
- A2. The School completed a questionnaire and documented the procedures governing the School's Activity Fund general ledger system, cash receipts and collections and cash disbursements and check writing.
- B1. We reviewed the bank reconciliations prepared during the 2012-2013 school year. We tested two reconciliations, noting no exceptions.
- B2. Authorized check signers are Warren Saucier, principal, and Sandra Walker Sullivan, assistant principal. We did not identify exceptions with respect to check signers.
- C1. We identified the major sources of revenue and the internal controls over cash receipts.
- C2. We identified one large receipt and no unusual receipts. This was included in the testwork performed at C3.
- C3. We traced deposits for one month during the 2012 – 2013 school year from the bank statement to the ledger. No differences were noted. We examined nine deposits for the 2012 – 2013 school year noting the following exceptions:
- Two receipts from two different deposits did not have supporting documentation.
  - Three receipts from three different deposits did not have a duplicate cash receipt or school employee receipt record.
- D1. We identified the sources of cash disbursements and the related internal controls.
- D2. We identified and documented the internal controls over electronic and ACH transactions.
- D3. We did not identify any large or unusual disbursements.
- D4. We examined ten disbursements for the 2012 – 2013 school year. No exceptions were noted.
- D5. No electronic transactions were noted.
- E1. We identified and documented the policies, procedures and internal controls over the acquisition and disposition of capital items.
- E2. We did not identify any disbursements equal to or exceeding \$5,000.
- E3. No capital asset purchases or disposals were noted.
- E4. No items requiring bids or quotes were noted.

The center was closed due to budget cuts. No management response is included for Mitchell Education Center.

JASON ROWLAND,  
*Principal*  
SANDRA PEÑA,  
*Assistant Principal*



JASON LAUFENBERG,  
*Assistant Principal*  
HORDA SEMDANI,  
*Assistant Principal*

July 18, 2013

RE: Management Response to Audit Findings

**Findings:**

We examined 20 deposits for the 2012 – 2013 school year noting the following exceptions:

- One hundred thirty-eight receipts from sixteen different deposits did not have proper supporting documentation.
- Two receipts from two different deposits had supporting documentation, however, the documentation did not agree to the amounts received.
- Three receipts from three different deposits tested were not deposited timely in accordance with the School Board's School Activity Funds Manual.

\*Faculty and staff will be reminded and in-serviced on the procedures for providing documentation for all deposits. Bookkeeper will also be reminded to make timely deposits.

**Findings:**

We examined 15 checks for the 2012 – 2013 school year noting the following exceptions:

- One disbursement was not supported by proper documentation which agreed to the check amount.
- Two disbursements included in the support check requests were signed only by the bookkeeper. They were not signed by the principal indicating that they were properly approved

\*Attention to the details of disbursements will be highlighted and focused on. All check signers will be made aware of procedures for this act.

**Findings:**

We reviewed the ledger activity for any disbursements greater than or equal to \$5,000, the threshold for capitalization.

- During our review one unusual transaction was noted in which school activity funds were used to purchase gifts for school faculty members for their participation in a "back-to-school challenge". Six iPad 2s were purchased at a cost of 399.99 each. Twelve TVs were purchased, six at a cost of 299.99 each and six at a cost of 199.99 each. The gifts were not for school use.

\*The "Back to School Challenge" was to provide incentives for teacher motivation. All "prizes" were awarded with a direct correlation to the educational process that does afford the benefit of classroom instruction and enhancements.

Respectfully,

*Jason Rowland, Principal @ Airline High*



# **BENTON HIGH**

PREPARING ALL STUDENTS FOR LIFE-LONG SUCCESS

6136 Highway 3, Benton, Louisiana 71006

Telephone (318) 549-5240

FAX (318) 549-5252

Mitch Downey – Principal

Kyle Machen – Assistant Principal

Arthur James – Assistant Principal

June 7, 2013

**Angie Williamson, CPA**  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104

RE: Bossier Parish School Board  
School Activity Funds Agreed Upon Procedures  
2012 – 2013  
**Benton High School - Cash Receipts**

**Findings:**

*We examined 20 deposits for the 2012 – 2013 school year noting the following exceptions:*

- 1. Two receipts from two different deposits did not have supporting documentation that agreed to the amounts received.*
- 2. One receipt included in one of the deposits tested was not deposited timely in accordance with the School Board's School Activity Funds Manual.*
- 3. One cash receipt included in one of the deposits tested did not have a completed school employee receipt record.*

**Management Response:**

1. Red Zone fundraiser – there was a discrepancy in what we were to deposit on the Red Zone fundraiser sheet and what we actually deposited. BHS deposited \$11 less than what the Red Zone sheet stated. BHS later deposited \$60 – so it then put BHS \$49 on positive side. A copy of the breakdown is attached. Action needed: Bookkeeper and Coach/Sponsor will make sure that the funds match the paperwork.
2. Cash receipt (#64600) for \$10 cash received from Mary Ward for a Journey to Careers Technology fee. The deposit slip was dated 8/27/2013 and I didn't receive it until 9/11/2012. We were written up on a delay of deposit. Action needed: At the beginning of the school year in the teacher in-service, we must mention that any funds collected by a teacher/sponsor/coach must be turned in for deposit within a day of receiving. This is BPSB policy.



# **BENTON HIGH**

PREPARING ALL STUDENTS FOR LIFE-LONG SUCCESS

6136 Highway 3, Benton, Louisiana 71006

Telephone (318) 549-5240

FAX (318) 549-5252

Mitch Downey – Principal

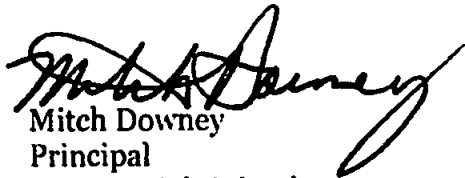
Kyle Machen – Assistant Principal

Arthur James – Assistant Principal

3. Incomplete employee receipt record for a cash deposit for temporary student ID's. The employee receipt record did not have the cash amount that was being deposited written at the top of the form in the itemized section. The amount was noted in the summary area of the receipt record, but it was not written in the top area. Action needed: Bookkeeper and Librarian must make sure that both areas are completed on the employee receipt record.

If you should require further information, please contact me at (318) 549-5245.

Sincerely,



Mitch Downey  
Principal  
Benton High School

Copy to: Gil Beck – Central Office



# HAUGHTON HIGH SCHOOL

210 E. McKinley Drive  
Houghton, LA 71037  
Telephone (318) 549-5450  
FAX (318) 549-5470

**GENE COUVILLION**  
*Principal*

---


**DAVID HAYNIE**  
*Assistant Principal*

**MARTHA TURNER**  
*Assistant Principal*

To: Michael P. Dabbs  
From: Gene Couvillion  
Date: June 17, 2013  
Re: Written Management Response

The following is in response to the findings for the audit conducted by your firm.

1. On 9/7/2011 a check was written to McCormick Enterprises (#25351) in the amount of \$589.00 for an invoice on the Band account (301). The check did not clear. After a period of time the check was marked cleared and re-deposited into the Band account. It has been that way for several months. Once the June 2013 statement is reconciled at the end of this month we will clear this matter and finding.
2. As for checks being made out to "petty cash", we were instructed by the last auditing firm to not make these checks out to individuals and to make them out to "petty cash". These are checks written out for the purpose of creating cash at the beginning of each sports season to collect and give change on ticket receipts. We will go back to making these checks out to individuals as instructed.
3. The last finding dealt with no receipts, I think, because you still have the documentation dealt with meal money on a Softball trip. We will continue to be diligent in requiring documentation and receipts for all transactions.

  
Gene Couvillion, Principal  
Houghton High School



# PARKWAY HIGH SCHOOL

NICHOLE E. BOURGEOIS, ED.D., *Principal* BECKY GRAY, *Assistant Principal* LORENZA BAKER, JR., *Assistant Principal*

July 18, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104

Dear Ms. Williamson,

Please accept this letter as our management response to the findings of the external audit conducted for Parkway High School.

In response to the two months of bank reconciliations that were found "not properly reconciled or mathematically correct," please see attached the notes that were made on both reconciliations explaining what occurred.

- On the September, 2012, reconciliation, a September check was inadvertently voided in October causing the general ledger to be over \$68.25. The February, 2013, reconciliation was a software problem where the bank interest was not posted to the general ledger. Both of these situations have been addressed in that our bookkeeper is aware that checks can only be voided within the current month and our accounting software version has been updated. (See attached reconciliation reports)

In the area of Cash Receipts, an exception was found where "one receipt did not have proper documentation."

- Employees are reminded to provide proper support documentation for all deposits.

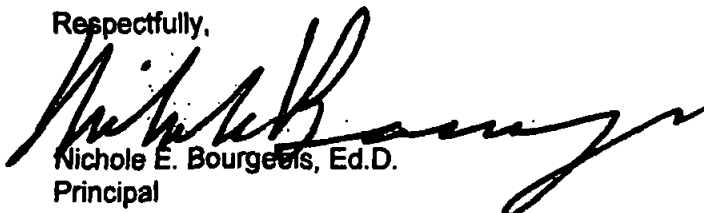
Also in the area of Cash Receipts, an exception was found where a collection forms total did not agree with the listed amounts on the form.

- This issue has been addressed. Our bookkeeper and employees have been reminded that listed amounts on receipt records should be double checked to ensure that totals agree.

Thank you for the time taken to give instructions and assistance to make Parkway's bookkeeping more thorough and above reproach.

Please let me know if you have any questions.

Respectfully,



Nichole E. Bourgeois, Ed.D.  
Principal

2010 Colleen Drive Bossier City, Louisiana 71112 Telephone (318) 759-2200 FAX (318) 759-2208

BOSSIER PARISH SCHOOL SYSTEM  
"An Equal Opportunity Educational Agency"



July 29, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram  
650 Olive St.  
Shreveport, LA 71104

Dear Ms. Williamson,

RE: Written response to audit findings

In response to the months being out improperly reconciled or mathematically correct: the bookkeeper has been made aware on the process of voiding checks, bank interest, uncleared checks, and writing off stale dated checks.

In the area of Cash Receipts: employees are reminded to provide proper support documentation for all deposits. Also where collection form totals did not agree with listed amounts on forms: Our bookkeeper and employees have been reminded that the amount on receipt records should be double checked to ensure that totals agree.

In the area of Cash Disbursements: our bookkeeper has been reminded as well as other employees that proper support documentation is needed for all transactions.

We have updated the check requests policy going forward so that the requirements for two signatures will be no problem putting in place.

We have changed the "Cash" payable policy for game day/ school functions and make the checks payable to the bookkeeper/sponsor as it will easier to have the monies set up for the days activities.

Thanks for all your help.

Yolanda Jefferson  
Director





# Benton Middle School



Dwayne Slack, Principal



Ready



Respectful



Responsible



Safe

Debbie Gegg, Assistant Principal

6140 Highway 3, Benton, LA 71006 Telephone (318) 549-5310 Fax (318) 549-5323 www.bentonmiddle.com

June 18, 2013

**RE: Written response to audit findings**

Two receipts from two different deposits did not have supporting documentation that agreed to the amounts received.

-All employees are reminded to provide documentation with all deposits.

Two receipts included in two different deposits tested were not deposited timely in accordance with the School Board's School Activity Funds Manual.

-Deposits are recorded at school before the deposits are taken to the bank.

One cash receipt included in one of the deposits tested did not have a completed school employee receipt record.

-All employees are reminded to fill out a receipt record when making a deposit.



BOSSIER PARISH SCHOOL SYSTEM  
"An Equal Opportunity Educational Agency"



"Home of the Cougars"

# COPE MIDDLE SCHOOL

4814 Shed Road Bossier City, LA 71111

Telephone (318) 549-5380 FAX (318) 549-5380

**JUDY GROOMS**  
Principal

**TONY BECKERMEYER**  
Assistant Principal

July 19, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram  
650 Olive Street  
Shreveport, Louisiana 71104

Dear Ms. Williamson,

This is my management response to the audit procedures for Cope Middle School. Please let me know if you need anything else. Thank you.

Sincerely,  
  
Judy Grooms

#### Cash Receipts:

Exception # 1. My bookkeeper and I are aware of the deposits timeframe for future deposits.

Exception # 2. Mrs. Keel will check each deposit for dates.

#### Cash Disbursements:

Exceptions # 1-3 All cash disbursements will include proper documentation and principal approval on the signature line. Exception # 3 has been an issue with Citizen's Bank who would not allow us to write checks to Citizen's Bank for Cash, but only to cash. We will resolve the problem by writing "cash" checks for field trips to the trip sponsors to have cashed ahead of time.

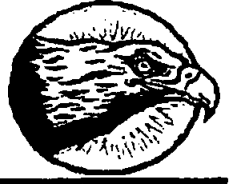
#### Bank Reconciliation:

Bank reconciliations each month will be checked to see that the balance agrees with the general ledger.



# ELM GROVE MIDDLE SCHOOL

4301 PANTHER DR. BOSSIER CITY, LA 71112 PHONE:318-759-2400



TERRIE JOHNSON, Principal    DARLENE BARNHILL, Assistant Principal    ROSS BOYETT, Assistant Principal

June 18, 2013

Carr, Riggs & Ingram  
Attn: Michael Dabbs  
650 Olive Street  
Shreveport, LA 71104

RE: School Activity Fund Audit

Dear Mr. Dabbs:

This letter is in response to the findings for the school activity fund for Elm Grove Middle School. With regard to the outstanding checks, the checks have since been taken care of and we have addressed the issue. In the future, we will closely monitor any outstanding checks so that they may be taken care of in a timely manner.

With regards to the findings in the cash receipts that were not supported by proper documentation, those were concession sales and will be closely monitored in the future. As with the other findings in cash receipts, the issues have been addressed and again will be closely monitored in the future.

If you have any questions or need any further assistance, please feel free to contact me at 759-2400.

Sincerely,

Terrie Johnson  
Principal



# GREENACRES

## Middle School

2220 AIRLINE DRIVE, BOSSIER CITY, LOUISIANA 71111

PHONE: 318-549-6210 FAX: 318-549-6223

July 26, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram  
650 Olive Street  
Shreveport, Louisiana 71104

Dear Ms. Williamson,

This is the written response to the audit procedures for Greenacres Middle School.

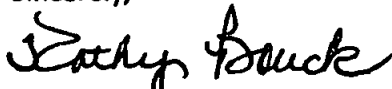
Cash Receipts:

Exception #1 – My bookkeeper and I will review deposits to ensure that proper documentation is included with each deposit.

Exception #2 – My bookkeeper and I are aware of the proper deposit time frame.

Exception #3 – A receipt book is kept for all cash deposits. Receipts are added accordingly to the deposit documentation.

Sincerely,

  
Kathy Bouck

KATHY BOUCK, *Principal*

MARTHA STEVENSON, *Assistant Principal*

JOSH KEYES, *Assistant Principal*



# HAUGHTON MIDDLE SCHOOL

WAYLON BATES, *Principal*

SHARON GLASSCOCK, *Assistant Principal*

RICHARD WARREN, *Assistant Principal*

Re: School Activity Funds

## Cash Receipts:

The receipt from the deposit that did not have supporting documentation was for concessions. This is brought in daily and is noted on the deposit receipt each week. We do not have any other documentation for this type transaction.

The deposit that was not deposited in a timely manner was securely locked in the safe due to me not being here to make the deposit.

## Cash Disbursements:

The cash disbursements that did not have proper documentation were for requests made by club sponsors. This person signed the check request but did not have an invoice.

The disbursements that did not have invoices were the same as above.

Disbursements that did not have all signatures on the check request were verbal requests and will be corrected in the future.

Thank you,

Waylon Bates



395 South Elm Street, Haughton, Louisiana 71037

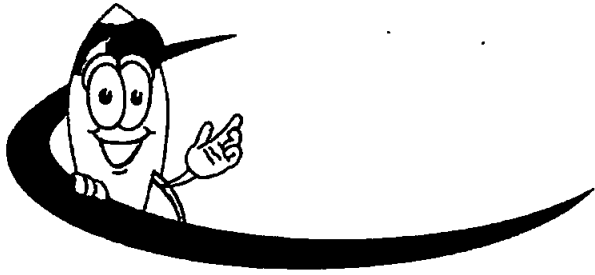
Telephone (318) 549-5560

FAX (318) 549-5573

BOSSIER PARISH SCHOOL SYSTEM

"An equal opportunity employment agency"





**APOLLO ELEMENTARY**  
2400 Viking Drive  
Bossier City, LA 71111  
318-549-6010  
318-549-6023- FAX

---

JULIE DUPREE, PRINCIPAL

LAURA LEE LEFLETT, ASSISTANT PRINCIPAL

June 21, 2013

To the Bossier Parish School Board and Michael Dabbs, auditor for CRI:  
Pertaining to Management Response 4058

In response to the findings of the audit done in the Spring of 2013, we have reviewed the exceptions brought to our attention and will handle them in the following manner:

**Cash receipts**

1. All supporting documentation for deposits will match the amount received.
2. We will make deposits in a timely manner in accordance with the School Board's School Activity Funds Manual.
3. We will be careful to put deposits into the correct Activity Funds account.

**Cash Disbursements**

1. We will be sure there is proper documentation to support disbursements
2. We will be sure that the administrator and bookkeeper sign the check requests and invoices as we approve them for payment.

Sincerely yours,

Julie Dupree, Principal  
Apollo Elementary



# BELLAIRE ELEMENTARY SCHOOL



Phone (318) 549-6300

1310 Bellaire Blvd. Bossier City, LA 71112

Fax (318) 549-6313

Vicky C. Birtcher  
Principal

<http://bellaire.bossierschools.org>

Linda Savell  
Assistant Principal



Please find below the written management response to Bellaire's financial audit findings.

Cash Receipt Findings:

- *Thirteen receipts included in three of the deposits tested were not deposited timely in accordance with the School Board's School Activity Funds Manual.*

The principal and bookkeeper will put processes in place to train teachers and office staff to submit receipts/SAF10 forms to the bookkeeper immediately upon receipt. The bookkeeper will create teacher check off lists when school activities take place to ensure that all funds are submitted timely. She will also set aside time for deposit handling at least 3 days a week.

- *One cash receipt included in one of the deposits tested did not have a completed school employee receipt record.*

The bookkeeper added monies collected to a group SAF10 cover. Policy will be put in place for her to complete a separate SAF10 for office collections.

Cash Disbursements Findings:

- *One disbursement tested did not appear to be appropriate. The March 20, 2013 payment was for the principal's cell phone bill which included charges for the principal's daughter's cell phone. We verified that the amount was reimbursed by the principal on April 9, 2013.*

The principal will now pay the total school cell phone bill and the school will reimburse the principal for the school phone portion only.

Capital Expenditures Findings:

- *Two fixed asset deletion forms tested did not have the approval signature of the principal.*

This was an oversight by the principal. The asset manager will now double check to be sure the proper signatures are obtained.

Please feel free to contact me should you have any questions or require any additional information.

Thank you,

Vicky C. Birtcher  
Principal - Bellaire Elementary School



# BOSSIER CITY ELEMENTARY SCHOOL



1000 Traffic Street

Bossier City LA 71111

Telephone (318) 549-6350

FAX (318) 549-6363

**Ann Wommack**  
*Principal*

**Treska Mitchell**  
*Assistant Principal*

*"A Great Place Where Young People Learn Today and Lead Tomorrow"*

June 14, 2013

Michael P. Dabbs  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104

Re: Management Response to Bossier Elementary Findings for Audit of School Activity Funds

Dear Mr. Dabbs:

For findings regarding cash receipts the remedy will be as follows:

Supporting documentation will be provided for all cash receipts that clearly define the nature of the receipt. Deposits will match receipts. Appropriate signatures (two) will be provided as required. Deposits will be made weekly or more often if balance reaches \$500.00.

For findings regarding cash disbursements the remedy will be as follows:

Check requests will be filled out for all requests other than bills from vendors, with appropriate signatures (bookkeeper/sponsor and principal). Invoices from vendors and monthly bills will be signed or initialed by the bookkeeper and the principal before payment is made.

Sincerely,

Ann Wommack  
Principal

**BOSSIER PARISH SCHOOL SYSTEM**  
*"An Equal Opportunity Educational Agency"*





# Carrie Martin

## ELEMENTARY SCHOOL

600 S. Perrin St. Plain Dealing, Louisiana 71064 Telephone: (318) 759-2800 FAX: (318) 759-2804

**Stacy Crawford, Principal**

**Jill Koeppen, Assistant Principal**

June 18, 2013

To: Michael Dabbs CRI

Re: Spring Audit 2013

Regarding the outstanding check, we reinstate cash or write off the check after a year. Regarding the timeliness of deposits, we will make a better effort in the future.

Sincerely,



Stacy Crawford  
Carrie Martin Elementary  
Principal



# Central Park Elementary Home of the Eagles

Est. 1957



Mrs. Suzette Hadden, Principal  
Mrs. Shaunna Pierrelee, AP  
Phone 1-318-549-6400

900 Central Park Blvd  
Bossier City, Louisiana  
71112

July 25, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104


Dear Ms. Williamson,

Please find below Central Park Elementary School's Activity Funds Management Response.

Bank reconciliations cleared check following cash payment by the check originator. Adjusted entry was made to correct the report.

Cash will be deposited in a timely manner according to the School Activity Funds Manual.

Sincerely,

  
Mrs. Suzette Hadden, Principal

# ELM GROVE ELEMENTARY SCHOOL

---

---

**Bobby Marlow**  
Principal

P.O. Box 108 Elm Grove, Louisiana 71051  
Telephone (318) 549-6500  
Fax (318) 549-6513

**Kimberley Meeder**  
Assistant Principal

July 29, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram  
650 Olive Street  
Shreveport, LA 71104

Dear Ms. Williamson,

This is my management response to the audit procedures for Elm Grove Elementary School. Please let me know if you need anything else. Thank You.

Sincerely,

  
Robert Marlow

Cash Reciepts:

My bookkeeper and I are aware of the deposits needing to be deposited in a timely manner in accordance with the School Board's School Activity Fund Manuel.



**R. V. KERR ELEMENTARY SCHOOL**

1700 Airline Drive • Bossier City, Louisiana 71112 • Telephone (318) 549-6560 • Fax (318) 549-6573

**Janet Doughty**  
*Principal*

**Rosalind Howard**  
*Assistant Principal*

Bossier Parish School Board  
School Activity Funds Agreed Upon Procedures  
2012-2013

Kerr Elementary Schools

Management Response

Cash Receipts:

Supporting documentation for receipts will be attached to all deposits. This will include an SAF form 10 or school employee receipt record . All deposits will be checked for appropriate supporting documentation with dates of deposits verified. A check stub or copy of the check will be attached to the deposit slip to provide documentation. SAF forms will be used to document cash received. While the SAF form was used , the form was not attached correctly.

Cash Disbursements:

One disbursement tested was recorded to improper account. A transfer has been made to correct this disbursement. Check requests will be signed with the proper approval by the sponsor and the principal. Two signatures are required. The check request will be verified and attached for proper documentation.

  
Janet Doughty  
Principal

Pam Williamson  
Principal



Kimie Smith  
Assistant Principal

# LEGACY ELEMENTARY

**"Learning Today, Building a Legacy for Tomorrow"**

4830 Swan Lake Road Bossier City, LA 71111 Phone: 318-759-2000 Fax: 318-759-2003

To Whom It May Concern,

We have corrected the exceptions found by the auditors.

In response to the exception noted one deposit did not have the supporting documentation that agreed to the amount, we will ensure that all deposits/money collected will have the appropriate/supporting SF-10 documentation attached.

In response to the exception where check requests were noted that did not have both approval signatures, we will ensure that all check requests have 2 signatures.

Sincerely,

Pam Williamson  
Principal

MEADOWVIEW  ELEMENTARY

4315 Shed Road, Bossier City, LA 71111

Phone: 318-549-5640 Fax: 318-549-5653

July 23, 2013

Angie Williamson, CPA  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104

Dear Ms. Williamson,

**Please find below Meadowview Elementary School's Activity Funds Management Response.**

**Bank reconciliations will include the Outstanding Checks report with All Active Dates. Adjusted entries were made to correct those reports upon monthly submission.**

**All deposits will have supporting documentation.**

**Cash will be deposited in a timely manner according to the School Activity Funds Manual.**

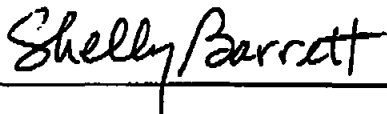
**Supporting documentation will substantiate that deposits are made in a timely manner.**

**Posting to proper school activity fund accounts will be verified upon entry.**

**Cash receipts will include appropriate supporting documentation.**

**SAF Form 10 will be included as supporting documentation for each deposit.**

Sincerely,



Dr. Shelly Barrett, Principal

# PLANTATION PARK ELEMENTARY SCHOOL

---

*Carolyn Moody – Principal  
Tonya Hilburn – Asst. Principal*

*2410 Plantation Drive  
Bossier City, La 71111  
Phone (318) 549-5700  
Fax (318) 549-5713*

July 19, 2013


Re: Written response to audit findings

For findings regarding deposits made remedy will be as follows:

- All cash received from students will be documents on SAF-10 sheet or order sheet (for concession days) and will include total, teacher signature and bookkeeper signature. This sheet will also be attached to deposit slip showing which SAF account it should post to.
- Summer deposits will be made on the 1<sup>st</sup> of June and 1<sup>st</sup> of July.

For findings regarding cash disbursements the remedy will be as follows:

- Check requests will be filled out for all requests with 2 signatures. Invoices from vendors and monthly bills will be stamped paid and the date and attached to the check stub. Receipts turned in for reimbursement will be attached to check request and check stub as well.

  
Carolyn Moody  
Principal

***Everyone can learn! Everyone will learn! Everyone must learn!***

**BOSSIER PARISH SCHOOL SYSTEM  
"An equal opportunity employment agency"**



"Home of the  
Cowboys"

## PLATT ELEMENTARY SCHOOL

---

Cathy Turner  
Principal

4680 Hwy. 80 East  
Haughton, Louisiana 71037  
Telephone (318) 549-5870 FAX (318) 549-5883

Stephanie Cockrell  
Assistant Principal

Mr. Michael P. Dabbs

June 25, 2013

After review the findings for the 2012-2013 audit of Platt elementary School, Mrs. Branton and me will ensure that all deposits are made within 3 business days as per BPSB School Activity Funds agreed upon procedures. One of the deposits found not to be deposited in a timely manner was from the month of July. I feel like it was a late deposit due to the staff being away from the school site for vacation. The other late deposit was due to me holding onto the check for too long before giving it to Mrs. Branton. In the future, Mrs. Branton and I will make sure we are making timely deposits.

Thank you,

Cathy L. Turner  
Principal





# PRINCETON ELEMENTARY SCHOOL

**Nancy Doerner**  
*Principal*

1895 Winfield Road Princeton, LA 71067  
Telephone (318) 549-5750 FAX (318) 549-5763

**Andrea Spinney**  
*Assistant Principal*

Bossier Parish School Board  
School Activity Funds Agreed Upon Procedures  
2012 – 2013  
Princeton Elementary School  
Cash Receipts

**Findings:**

We examined twenty deposits for the 2012 – 2013 school year noting the following exceptions:

- One cash receipt was not deposited timely in accordance with the School Board's School Activity Funds Manual.

**Management Response on July 23, 2013:** I have met with the school secretary, Vanessa Bradshaw, and the office clerical aide, Tracy Carter about the importance of making timely deposits. We will make every effort to make all cash deposits within one day of when the money is received.

*Nancy Doerner*  
Nancy Doerner  
Principal  
Princeton Elementary School  
318-549-5755  
[nancy.doerner@bossierschools.org](mailto:nancy.doerner@bossierschools.org)

# Stockwell Place



Rhonda Schnell  
Principal

ELEMENTARY SCHOOL

Denise Marsiglia Durham  
Assistant Principal

5801 Shed Road, Bossier City, LA 71111 Phone: (318) 549-5820 FAX: (318) 549-5833

August 2, 2013

Angie Williamson  
Carr, Riggs & Ingram  
650 Olive Street  
Shreveport, LA 71104

Subject: Management Response to Stockwell Place Elementary School Findings for Audit of School Activity Funds

Dear Ms. Williamson:

To address the finding that nine outstanding checks were not written off in accordance with policy described in the SAF Questionnaire, the policy will be reviewed with the bookkeeper and principal and implemented appropriately in the future.

One deposit and two receipts from one deposit had supporting documentation that did not agree to the check amount. The secretary will double check amounts of receipts to determine that amounts match.

Another finding was that 29 receipts were not deposited in a timely manner. Deposits will continue to be made in a prompt manner with attention given to the date of receipt when selecting items to be included in each deposit. This process will be reviewed with the secretary, bookkeeper, and principal.

One receipt was not properly posted in the correct amount to the appropriate SAF account. The principal will exercise caution and care when posting receipts.

It was further found that one disbursement tested did not have adequate supporting documentation. The principal will stress to all staff through inservice that thorough documentation is required for disbursements. The principal and bookkeeper will carefully supervise the provision of proper documentation.

The final finding was that one disbursement tested was recorded to an improper account to the general ledger. The principal will carefully monitor accounts specified on Check Requests as will the bookkeeper, who will then post accordingly.

If you have any questions or need further assistance, please feel free to contact me at 549-5825 or at my email, [rhonda.schnell@bossierschools.org](mailto:rhonda.schnell@bossierschools.org).

Sincerely,  
Rhonda Schnell *Rhonda Schnell*

Treat others respectfully. Reach for excellence. Obey safety guidelines. Take responsibility.

BOSSIER PARISH SCHOOL SYSTEM  
"An Equal Opportunity Educational Agency"



Kimberly Tuminello  
Principal

4230 Van Deeman Street, Bossier City, Louisiana 71112  
Telephone: 318-549-7000 / Fax: 318-549-7011  
suncity.bossierschools.org

Lea Clark,  
Assistant Principal

July 25, 2013

Michael P. Dabbs  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104

RE: Management Response to Sun City Elementary for Audit of School Activity Fund

Dear Mr. Dabbs:

This letter is in response to the findings to the audit at Sun City Elementary. In response to deposits not having proper supporting documentation, SAF 10 forms will be attached. Teachers will be in-serviced on proper documentation.

In response to making deposits in a timely manner, we will make sure deposits are taken to the bank in a timely manner.

With regards to making deposits in a timely manner due to lack of proper supporting documentation, we make timely deposits with documentation that has and will be attached (SAF 10 form).

In response to a cash receipt that did not have a completed SAF 10 form, we will make sure that a SAF 10 has been and will be attached in the future.

Sincerely,

Kim Tuminello

Principal

Positive Behavior Support We: Stand ready! Try our best! Act responsibly! Respect all!

Janiene Batchelor  
Principal



Lisa Burns  
Assistant Principal

# W.T. LEWIS ELEMENTARY

4701 Modica Lott Road Bossier City, LA 71111 Phone: 318-759-2100 Fax: 318-759-2103

June 18, 2013

To Bossier Parish School Board Members,

This letter is to address findings in the recent student activity fund report audit. Response to each finding is based on the Bossier Parish School Board Activity Funds Principles and Procedures Manual:

## 1. Cash Receipts

**FINDING:** Two receipts from two different deposits did not have supporting documentation that agreed to the amounts received.

**RESPONSE:** Prior to this fiscal year, we had not attached supporting documentation to our deposits. We began to attach all SAF10 forms that supported the deposits this past year. It has been a work in progress. We will continue to improve the collection documentation for each deposit.

**FINDING:** Eleven receipts included in five different deposits tested were not deposited timely in accordance with the School Board's School Activity Funds Manual.

**RESPONSE:** As a result of several events occurring at the same time (Field Day, Fundraiser, Book Fair) some deposits were held due to counting. However, monies were locked in a secure area. Deposits are routinely made every other day. Deposits will continue to be stored in a locked secured area.

## 2. Cash Disbursements

**FINDING:** One disbursement tested did not have supporting documentation that agreed to the check amount.

**RESPONSE:** The check that did not have enough supporting documentation was for the Social Studies Fair student registration forms. A copy of the student registration forms are typically copied and attached to the check request as documentation. Due to rushing to get the check and student registration forms to the contact person, a copy of the student registration forms was overlooked.

Janiene Batchelor  
Principal

**Lisa Nix  
Principal**



**Stax  
Assistant**

**June 20, 2013**

**Michael P. Dabbs Carr,  
Riggs & Ingram, LLC 650  
Olive Street Shreveport,  
LA 71104**

**Subject: Management Response to Waller Elementary Findings for Audit of School Activity Funds**

**Dear Mr. Dabbs:**

**For findings regarding receipts from deposits not having supporting documentation that agree to the amounts received, in the future, we will closely monitor all deposits and make sure they each have supporting documentation attached.**

**With regards to deposits not made in a timely manner, this matter will be addressed with account sponsors and bookkeeper.**

**Regarding deposit recorded to an improper account to the general ledger, this has been addressed and will be closely monitored in the future.**

**In response to the cash receipt that did not have a completed SAF form, this matter will be addressed with faculty, account sponsors, and bookkeeper.**

**One check request did not have proper approval of the bookkeeper or sponsor and the principal. In the future, all check request forms will be closely monitored.**

**If you have any questions or need any further assistance, please feel free to contact me at 549-6850.**

**Sincerely,**

A handwritten signature in cursive script that reads 'Lisa Nix'.

**Lisa Nix  
Principal**



## BOSSIER PARISH TECHNICAL SCHOOL

2010 North Market Shreveport, Louisiana 71107 Telephone:(318) 676-7811 FAX:(318) 221-6729

**CAROL JEAN JOHNSTON**  
PRINCIPAL  
caroljean.johnston@bossierschools.org

**JAYDA SPILLERS**  
ASSISTANT PRINCIPAL  
jayda.spillers@bossierschools.org

July 19, 2013

Bossier Parish School Board  
School Activity Funds Agreed Upon Procedures  
2012 – 2013  
Bossier Parish Technical School  
Cash Receipts

**Findings:**

We examined 15 cash receipts for the 2012 – 2013 school year noting the following exceptions:

- ☐ One cash receipt was not supported by proper documentation.

**Management Response:**

The cash receipt was December 18, 2012, for the Jeans Day Fundraiser. The amount received was \$212 and the receipts attached totaled \$206, a difference of \$6. Three office personnel each turned in \$2 (for a total of the \$6 difference) at the last minute which was included in the deposit, but a corresponding SAF10 form was not completed and attached for this amount.

Mrs. Crain will present an inservice to the school personnel at the beginning of school explaining the SAF10 procedure for documentation and that no cash will be taken or deposited at the last minute without proper documentation.

Response written by Janet Crain on July 19, 2013.

*Carol J. Johnston*



# BUTLER EDUCATIONAL COMPLEX

BOSSIER ACADEMIC SKILLS EDUCATION CENTER (BASE)

649 Wyche Street • Bossier City, Louisiana 71111

Phone: (318) 549-7050 Fax: (318) 549-7063

**Chuck Horton**  
Principal

**Amy Futch**  
Counselor

June 17, 2013

Mr. Michael P. Dabbs  
Carr, Riggs & Ingram, LLC  
650 Olive Street  
Shreveport, LA 71104

Dear Mr. Dabbs:

This following is our response to your findings for our school activity funds:

Due to an oversight we did not have supporting documentation for our deposits. We have since initiated use of a receipt book that is completed prior to bank deposits being made. This is double checked and signed off by two sources.

Since our examination, we have been able to obtain proper supporting documentation for two of the three disbursements that were missing paperwork. The third disbursement was missing one of 13 receipts. We have the adding tape from the receipts with all 13 amounts; however, one of the receipts must have not been stapled properly and fallen from the group during filing. In the future we will make sure all proper documentation is well attached before filing.

We appreciate your assistance with these matters. Should you have any further questions please don't hesitate to contact us.

Sincerely,

  
Chuck Horton, Principal  
Butler Educational Complex