

**ST. JOHN THE BAPTIST PARISH
SCHOOL BOARD**

**SCHOOL ACTIVITY ACCOUNTS
AGREED-UPON PROCEDURES**

For the Year Ended December 31, 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 APR 30 2014

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
SCHOOL ACTIVITY ACCOUNTS AGREED-UPON PROCEDURES
For the Year Ended December 31, 2013**

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**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
SCHOOL ACTIVITY ACCOUNTS AGREED-UPON PROCEDURES
For the Year Ended December 31, 2013**

EXECUTIVE SUMMARY

Scope of Work:

Carr, Riggs & Ingram, LLC (CPAs and Advisors) was engaged to perform certain agreed-upon procedures, as described in the attached reports, with respect to internal accounting controls over cash receipts, cash disbursements, and investments for the School accounts of the St. John the Baptist Parish School Board (the "School Board"). These agreed-upon procedures were performed at each School listed below for the year ending December 31, 2013 in accordance with our engagement letter dated August 7, 2013.

- East St. John Elementary School
- East St. John High School
- Garyville Magnet School
- Lake Pontchartrain Elementary School
- Leon Godchaux Junior High School
- John L. Ory Magnet School
- West St. John Elementary School
- West St. John High School
- St. John Child Development Center
- Fifth Ward Elementary School
- LaPlace Elementary School
- Emily C. Watkins Elementary School

Our observations and recommendations are included in each individual School report contained herein.

Management's Corrective Action Plan:

We will again emphasize to our Principals and our School Accountants the importance of complying with our established policies and procedures on School Accounts. Additional training of appropriate School personnel of our policies and procedures will be performed before the 2014-2015 School year. Also at the end of each school year the audit report is reviewed with the principal to make sure they understand how to correct each deficiency.

As to each compliance finding noted herein, we will follow up and correct any deficiencies to the extent possible.

The contact person is Felix Boughton, Director of Finance, (985) 536-1106

Independent Accountants' Report
On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and East St. John Elementary School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.

We noted two (2) outstanding checks that did not clear on the subsequent bank statements and remained as reconciling items.

- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices documentation.

No exceptions were noted.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

As a result of these procedures, we noted one (1) school check that did not have the required two authorizing signatures.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

It was noted there was cash on hand of \$158 associated with collections for an upcoming field trip. The School generally does not keep cash on hand, but due to inclement weather and early dismissal there was cash on hand as of the date of our procedure.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

The School had one fundraising event. No exceptions were noted.

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
EAST ST. JOHN ELEMENTARY
SUMMARY OF EXCEPTIONS**

Procedure 1:

We noted two (2) outstanding checks that did not clear in the subsequent bank statements:

<u>Month</u>	<u>Check Number</u>	<u>Amount</u>
March 2013	12270*	\$ 201.79
August 2013	12403**	\$ 151.12

*Check 12270 was never cashed or voided, but was removed from the reconciling items in September 2013.

**Check 12403 had not been cashed as of December 31, 2013 and remained as a reconciling item.

Procedure 3:

Vendor check lacked two (2) authorizing signatures:

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>
3/4/2013	12315	\$ 97.94



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and East St. John High School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.

We noted three (3) outstanding checks that did not clear on the subsequent bank statements and remained as reconciling items.

- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

No exceptions were noted.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand. No exceptions were noted.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events fundraisers from the list provided by the School and compared the amounts to supporting documents.

No exceptions noted.

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

No exceptions noted.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
EAST ST. JOHN HIGH SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 1b:

We noted three (3) outstanding checks that had not cleared in the bank statements by December 31, 2013:

<u>Month</u>	<u>Check Number</u>	<u>Amount</u>
July 2013	38	\$ 1,800.00
July 2013	90	\$ 25.00
July 2013	798	\$ 857.78



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and Garyville Magnet School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.No exceptions were noted.
- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

As a result of these procedures, we noted three (3) disbursements with no supporting documentation, nine (9) disbursements that were missing documentation for receipt of goods, and four (4) invoices that were not marked paid.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

We were unable to obtain documentation to verify dual signatures for the month of May 2013; therefore, we were unable to verify ten (10) authorizing signatures for disbursements in May 2013.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand. No exceptions were noted.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events fundraisers from the list provided by the School and compared the amounts to supporting documents.

The School had one (1) special event fundraiser in 2013. The School was unable to provide supporting documentation for receipts for the special event fundraiser.

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
GARYVILLE MAGNET SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 2:

Disbursement with no supporting documentation:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>	<u>Vendor</u>
12231	3/12/2013	\$ 35.00	Reginald Hillaire (Part-time employee)
12243	5/3/2013	\$ 4,617.38	Calco Travel Inc.
12250	5/16/2013	\$ 500.00	Hard Rock Café Atlanta

Disbursements with no documentation of receipt of goods received:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>	<u>Vendor</u>
12231	3/12/2013	\$ 35.00	Reginald Hilaire
12257	6/4/2013	\$ 770.00	Worlds Finest Chocolate
12244	5/3/2013	\$ 35.34	Dan Perkins Jr.
12245	5/7/2013	\$ 180.00	Audubon Institute
12246	5/7/2013	\$ 550.00	Baton Rouge Community Services
12247	5/7/2013	\$2,557.80	Marriott Fairfield Inn
12248	5/14/2013	\$ 25.87	Dan Perkins Jr.
12251	5/16/2013	\$ 261.29	Tri Parish Trophies
12252	5/20/2013	\$ 214.79	Dan Perkins Jr.

Invoices not marked as paid:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>	<u>Vendor</u>
12231	3/12/2013	\$ 35.00	Reginald Hillaire (Part-time employee)
12243	5/3/2013	\$ 4,617.38	Calco Travel Inc.
12244	5/3/2013	\$ 35.34	Dan Perkins Jr.
12250	5/16/2013	\$ 500.00	Hard Rock Café Atlanta

Procedure 3:

For the following May 2013 disbursements, dual signatures were not verified:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>	<u>Vendor</u>
12243	5/3/2013	\$ 4,617.38	Calco Travel Inc.
12244	5/3/2013	\$ 35.34	Dan Perkins Jr.
12245	5/7/2013	\$ 180.00	Audubon Institute
12246	5/7/2013	\$ 550.00	Baton Rouge Community Services
12247	5/7/2013	\$ 2,557.80	Marriott Fairfield Inn
12248	5/14/2013	\$ 25.87	Dan Perkins Jr.
12249	5/14/2013	\$ 919.50	Web-Printz
12250	5/16/2013	\$ 500.00	Hard Rock Café Atlanta
12251	5/16/2013	\$ 261.29	Tri Parish Trophies
12252	5/20/2013	\$ 214.79	Dan Perkins Jr.

Procedure 7:

No documentation for fundraising or special events was provided.



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and Lake Pontchartrain Elementary School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.

We noted one (1) outstanding check selected from the April 2013 reconciliation was not voided until September 2013. A copy of the voided check was not provided to us for examination.

- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

No exceptions were noted.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand. No exceptions were noted.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

There were no fundraisers during 2013.

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
LAKE PONTCHARTRAIN ELEMENTARY SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 1b:

We noted one (1) outstanding check that did not clear the bank in a timely manner:

<u>Month</u>	<u>Check Number</u>	<u>Amount</u>
April 2013	12788*	\$ 55.00

*Check 12788 was eventually voided by the School in September 2013.



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2013

Members of the Board
St. John the Baptist Parish School Board

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and Leon Godchaux Junior High School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1. We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections

We noted three (3) outstanding checks that did not clear on the subsequent bank statements and remained as reconciling items.

- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

No exceptions were noted

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We randomly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

There were no fundraising activities in 2013.

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
LEON GODCHAUX JUNIOR HIGH SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 1:

We noted three (3) outstanding checks that did not clear the subsequent bank statements:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
10760	11/12/2012	\$ 433.20
10761	11/12/2012	\$ 35.71
10762	11/12/2012	\$ 103.50



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and John L. Ory Magnet School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.No exceptions noted
- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

No exceptions were noted.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured

There was no cash on hand.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

No exceptions noted

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited

Sincerely,

Carr, Riggs & Ingram, LLC



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and West St. John Elementary School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1. We applied certain agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows.
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.

We noted five (5) outstanding checks that did not clear on the subsequent bank statements and remained as reconciling items.

- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

As a result of these procedures, we noted ten (10) disbursements with no supporting documentation, ten (10) disbursements missing supporting documentation for receipt of goods and eleven (11) invoices not marked paid. It should be noted that for ten (10) items, previously identified as a finding, the School was unable to provide any supporting documentation.

Procedure 3. We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable

As a result of this procedure, we noted eleven (11) checks that did not have two authorizing signatures. It should be noted that for ten (10) items, previously identified as a finding, the School was unable to provide any supporting documentation

Procedure 4. We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

As a result of these procedures, we noted five (5) bank deposits without supporting documentation.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand No exceptions were noted.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7. We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents

No exceptions were noted.

Procedure 8: Review policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
WEST ST. JOHN ELEMENTARY SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 1:

We noted five (5) outstanding checks that did not clear the subsequent bank statements:

<u>Month</u>	<u>Check #</u>	<u>Amount</u>
March 2013	12057	\$ 982.14
March 2013	12062	\$ 211.38
March 2013	12088	\$ 43.32
March 2013	12112	\$ 200.00
October 2013	12161	\$ 637.48

Procedure 2 and 3:

No documentation was provided for the following ten (10) checks, therefore, our procedures could not be completed regarding verification of supporting documentation, receipts of goods rendered, invoices marked as paid, or dual signatures

<u>Month</u>	<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
March 2013	12101	3/5/2013	\$ 170.00
March 2013	12102	3/5/2013	\$ 125.46
March 2013	12103	3/8/2013	\$ 6,020.00
March 2013	12104	3/11/2013	\$ 97.00
March 2013	12105	3/13/2013	\$ 181.32
March 2013	12106	3/15/2013	\$ 56.00
March 2013	12107	3/21/2013	\$ 756.25
March 2013	12108	3/22/2013	\$ 77.94
March 2013	12109	3/22/2013	\$ 80.00
April 2013	12116	4/9/2013	\$ 191.20

Procedure 2:

Invoices not marked as paid:

Note: This check did have supporting documentation and goods were not marked as received

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
12167	10/23/2013	\$200.00

Procedure 3:

Check lacked two (2) authorizing signatures:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
12167	10/23/2013	\$200.00

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
WEST ST. JOHN ELEMENTARY SCHOOL
SUMMARY OF EXCEPTIONS (CONTINUED)**

Procedure 4:

The following bank deposits lacked supporting documentation:

<u>Receipt Date</u>	<u>Amount</u>
March 8, 2013	\$ 7,994.04
March 21, 2013	\$ 2,980.98
April 12, 2013	\$ 84.00
April 23, 2013	\$ 307.65
April 17, 2013	\$ 149.96

Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2013

Members of the Board
St. John the Baptist Parish School Board

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and West St. John High School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.No exceptions were noted.
- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

As a result of these procedures, we noted one (1) disbursement with no supporting documentation, one (1) disbursement that was missing documentation for receipt of goods, and nine (9) invoices that were not marked paid.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

As a result of these procedures, we noted that the bank deposit slip on September 3, 2013 was completed for \$13,733.25; however, the receipt from the bank reports a deposit of \$13,509.25. The School was unable to provide documentation from the athletic event that would have supported the bank's correction of the deposit slip.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events fundraisers from the list provided by the School and compared the amounts to supporting documents.

The School had one (1) fundraiser during 2013. No exceptions were noted.

Procedure 8: Review policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

No exceptions were noted.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
WEST ST. JOHN HIGH SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 2:

Disbursement with no supporting documentation noted:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
17233	2/26/2013	\$ 195.60

Invoices not marked as paid:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
17498	9/10/2013	\$ 9,007.00
17499	9/10/2103	\$ 1,123.32
17485	9/10/2013	\$ 1,057.83
17483	9/16/2013	\$ 2,514.92
17532	9/23/2013	\$ 2,849.94
17557	9/27/2013	\$ 2,385.75
17560	9/27/2013	\$ 1,087.00
17565	9/30/2013	\$ 75.00

Disbursement with no documentation of receipt of goods received:

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
17233	2/26/2013	\$ 195.60

Procedure 4:

<u>Deposit Slip Total</u>	<u>Deposit per Bank Statement</u>	<u>Difference</u>
\$ 13,733.25	9/3/2013 \$ 13,509.25	\$ 224.00

Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2013

Members of the Board
St. John the Baptist Parish School Board

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and St. John Child Development Center (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.No exceptions were noted.
- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

As a result of these procedures, we noted four (4) invoices that were not stamped as paid.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

No exceptions were noted.

Procedure 8: Review policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
ST. JOHN CHILD DEVELOPMENT CENTER
SUMMARY OF EXCEPTIONS**

Procedure 3:

Invoices not marked as paid:

<u>Check #</u>	<u>Invoice Date</u>	<u>Amount</u>
1125	8/27/2013	\$ 32.56
1129	9/30/2013	\$ 133.85
1128	9/30/2013	\$ 78.40
1130	10/3/2013	\$ 60.88

Independent Accountants' Report
On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and Fifth Ward Elementary School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.No exceptions were noted.
- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices documentation.

No exceptions were noted.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

No exceptions were noted.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC



Carr, Riggs & Ingram, LLC
3501 North Causeway Boulevard
Suite 810
Metairie, Louisiana 70002

(504) 837-9116
(504) 837-0123 (fax)
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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board
Reserve, LA

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and LaPlace Elementary School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied agreed upon procedures to bank account reconciliations by performing the following procedures:

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted.
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000; and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.

We noted three (3) outstanding checks that did not clear on the subsequent bank statements and remained as reconciling items.

- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2: We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

No exceptions were noted.

Procedure 3: We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable.

No exceptions were noted.

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

No exceptions were noted.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand. No exceptions were noted.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events fundraisers from the list provided by the School and compared the amounts to supporting documents.

No exceptions were noted.

We were not engaged to, and did not perform, an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
LAPLACE ELEMENTARY SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 1:

We noted three (3) outstanding checks that did not clear the subsequent bank statements as of December 31, 2013:

<u>Month</u>	<u>Check Number</u>	<u>Amount</u>
March 2013	13413	\$ 100.00
March 2013	13840	\$ 100.00
August 2013	13954	\$ 148.34



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Independent Accountants' Report On Applying Agreed-Upon Procedures

January 31, 2014

Members of the Board
St. John the Baptist Parish School Board

We have performed the procedures enumerated below which were agreed to by St. John the Baptist School Board (the "School Board") and Emily C. Watkins Elementary School (the "School"), solely to assist you with respect to the accounting records of the School as of for year ended December 31, 2013. The School's management is responsible for the School's accounting records. This agreed-upon procedures engagement 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 below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1: We applied agreed upon procedures to bank account reconciliations by performing the following procedures.

- (a) We haphazardly selected two (2) months and checked the mathematical accuracy of the bank reconciliations. No exceptions were noted
- (b) We verified the propriety of a total of five (5) reconciling items, for each of the months selected in Procedure 1a, as follows:
 - We selected items over \$1,000, and
 - We haphazardly selected additional items less than \$1,000 for a total of five (5) selections.No exceptions were noted
- (c) We agreed the bank reconciliation to the bank statements for each of the months selected in Procedures 1a. No exceptions were noted.

Procedure 2 We haphazardly selected ten (10) disbursements from each bank statement selected in Procedure 1 and agreed each selected disbursement to its supporting invoices/documentation.

No exceptions were noted.

Procedure 3 We inspected disbursements selected in Procedure 2 for adherence to the School Board's purchasing policy and State law and regulations, if applicable

No exceptions were noted

Procedure 4: We inspected cash receipt records and agreed five (5) haphazardly-selected cash receipts to the bank statements, deposit slips, and collection logs, if applicable, for each month selected in Procedure 1.

As a result of these procedures, we noted three (3) bank deposit slips in which the date on the slip did not match the transaction date per the bank. This indicated a delay between the preparation of the deposit and the deposit at the bank.

Procedure 5: Verify that cash, blank checks, and other accounting records are properly secured.

There was no cash on hand. As a result of these procedures, we noted the School had two (2) pre-signed checks on site with the Principal's signature.

Procedure 6: We inquired of the Principal or designee as to the existence of outstanding contractual obligations.

No outstanding contractual obligations were noted.

Procedure 7: We haphazardly selected three (3) special events/fundraisers from the list provided by the School and compared the amounts to supporting documents.

No exceptions were noted.

Procedure 8: Evaluate policies and procedures for ticket sales for sporting events at East St. John High School and West St. John High School.

Procedure not applicable.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the members of the St. John the Baptist Parish School Board, management, and the Legislative Auditor, and is not intended to be, and should not be used, by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

Carr, Riggs & Ingram, LLC

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD
EMILY C. WATKINS ELEMENTARY SCHOOL
SUMMARY OF EXCEPTIONS**

Procedure 4:

The following three (3) deposit slip dates did not match the transaction date on the bank statement:

<u>Deposit Date</u>	<u>Amount</u>
2/25/2013	\$ 3,405.02
9/13/2013	\$ 3,164.45
10/28/2013	\$ 2,055.50

Procedure 5.4:

The following two (2) checks were pre-signed checks with one authorized signature:

<u>Check #</u>
1972
1973