



Bossier Parish School Board

**Apollo Elementary School
Bossier City, Louisiana**

**School Activity Funds
Agreed-Upon Procedures**

For the year ended June 30, 2023



Carr, Riggs & Ingram, LLC
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Apollo Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Apollo Elementary School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Apollo Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: One exception was identified where the bank reconciliation and financial report was not prepared on a timely basis.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: One exception was identified where a deposit in transit was improperly recorded as outstanding.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: Three exceptions were identified where the related transfer did not have proper supporting documentation.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: Each of the four bank reconciliations selected for this procedure had reconciling items outstanding for more than 6 months; however, there was no documentation by management reflecting it had researched those items.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: Three of the financial reports subject to this procedure had two funds with deficit balances. We obtained appropriate explanations from management for the deficit balances.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: One exception was identified where the deposit was not made on a timely basis.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: Seven exceptions were identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: Two exceptions were identified where evidence of receipt of goods/services was not provided.

d) Invoice amount agrees with check amount.

Results: One exception was identified where no invoice was provided to support the check amount.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: Two exceptions were identified where the check was not supported by proper documentation.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: One exception was identified where no invoice was provided; therefore, we were unable to perform this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of performing this procedure.

b) Documentation of the business/public purpose.

Results: No exceptions were found as a result of performing this procedure.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: One exception was identified where other documentation required by policy was not provided.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Secretary, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Secretary, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Secretary, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Apollo Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Apollo Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Apollo Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Benton Elementary School
Benton, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Benton Elementary School
Benton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Benton Elementary School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Benton Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: One exception was identified where the bank reconciliation and financial report was not prepared on a timely basis.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- e) Determine the propriety of deposits in transit.

Results: Two of the reconciliations selected for this procedure included deposits in transit that were improperly recorded as outstanding.

- f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

- g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: Each of the four bank reconciliations selected for this procedure had reconciling items outstanding for more than 6 months; however, there was no documentation by management reflecting it had researched those items.

- h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: Each of the four financial reports subject to this procedure had one fund with a deficit balance. We obtained appropriate explanations from management for the deficit balances.

Receipts

- 2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

- a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Two exceptions were identified where the deposits were not made on a timely basis.

- c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: One exception was identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: One exception was identified where sales tax was included in the disbursement.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: One exception was identified where the total amount of reimbursement did not agree to supporting documentation.

b) Documentation of the business/public purpose.

Results: No exceptions were found as a result of performing this procedure.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: Five exceptions were identified where other required documentation was not retained.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Benton Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Benton Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Benton Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



**Bossier Parish School Board
Benton Middle School
Benton, Louisiana**

**School Activity Funds
Agreed-Upon Procedures**

For the year ended June 30, 2023



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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board
Benton Middle School
Benton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Benton Middle School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Benton Middle School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: Each of the four bank reconciliations selected for this procedure had reconciling items outstanding for more than 6 months; however, there was no documentation by management reflecting it had researched those items.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Two exceptions were identified where the deposit was not made on a timely basis.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: Two exceptions were identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: Two exceptions were identified where there was no itemized receipt that identifies precisely what was purchased.

b) Documentation of the business/public purpose.

Results: Two exceptions were identified where there was no documentation of the business/public purpose of the disbursement.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: No exceptions were found as a result of performing this procedure.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Benton Middle School. Accordingly, we do not express such an opinion or conclusion. Had we

performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Benton Middle School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Benton Middle School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

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Shreveport, Louisiana

December 14, 2023



Bossier Parish School Board
Bossier Parish Middle School Athletic Association
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Bossier Parish Middle School Athletic Association
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bossier Parish Middle School Athletic Association (the Association) for the year ended June 30, 2023. Management of the Association is responsible for the policies and procedures over the operations of the School Activity Funds.

Bossier Parish Middle School Athletic Association and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

b) Mathematically check the accuracy of the reconciliation.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

d) Agree the reconciled book balance to the general ledger.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

- e) Determine the propriety of deposits in transit.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

- f) Agree all interfund transfers, along with proper supporting documentation.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

- g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

- h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: Bank reconciliations were not performed during the year ended June 30, 2023, as such, this procedure could not be performed.

Receipts

- 2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

- a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

- c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions were found as a result of performing this procedure.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: The Association does not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Documentation of the business/public purpose.

Results: The Association does not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: The Association does not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The Association does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The Association does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

- i) An original itemized receipt (i.e., identifies precisely what was purchased).
- ii) Documentation of the business/public purpose.
- iii) Other documentation that may be required by written policy.

Results: The Association does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bossier Parish Middle School Athletic Association. Accordingly, we do not express such an

opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bossier Parish Middle School Athletic Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bossier Parish Middle School Athletic Association. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Bossier Parish Virtual Learning Program
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Bossier Parish Virtual Learning Program
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bossier Parish Virtual Learning Program (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Bossier Parish Virtual Learning Program and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: Seven exceptions were identified where the documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Three exceptions were identified where sales tax was charged by the vendor and included in the disbursement.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

b) Documentation of the business/public purpose.

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the School Activity Funds Accountant, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the School Activity Funds Accountant, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the School Activity Funds Accountant, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bossier Parish Virtual Learning Program. Accordingly, we do not express such an opinion or

conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

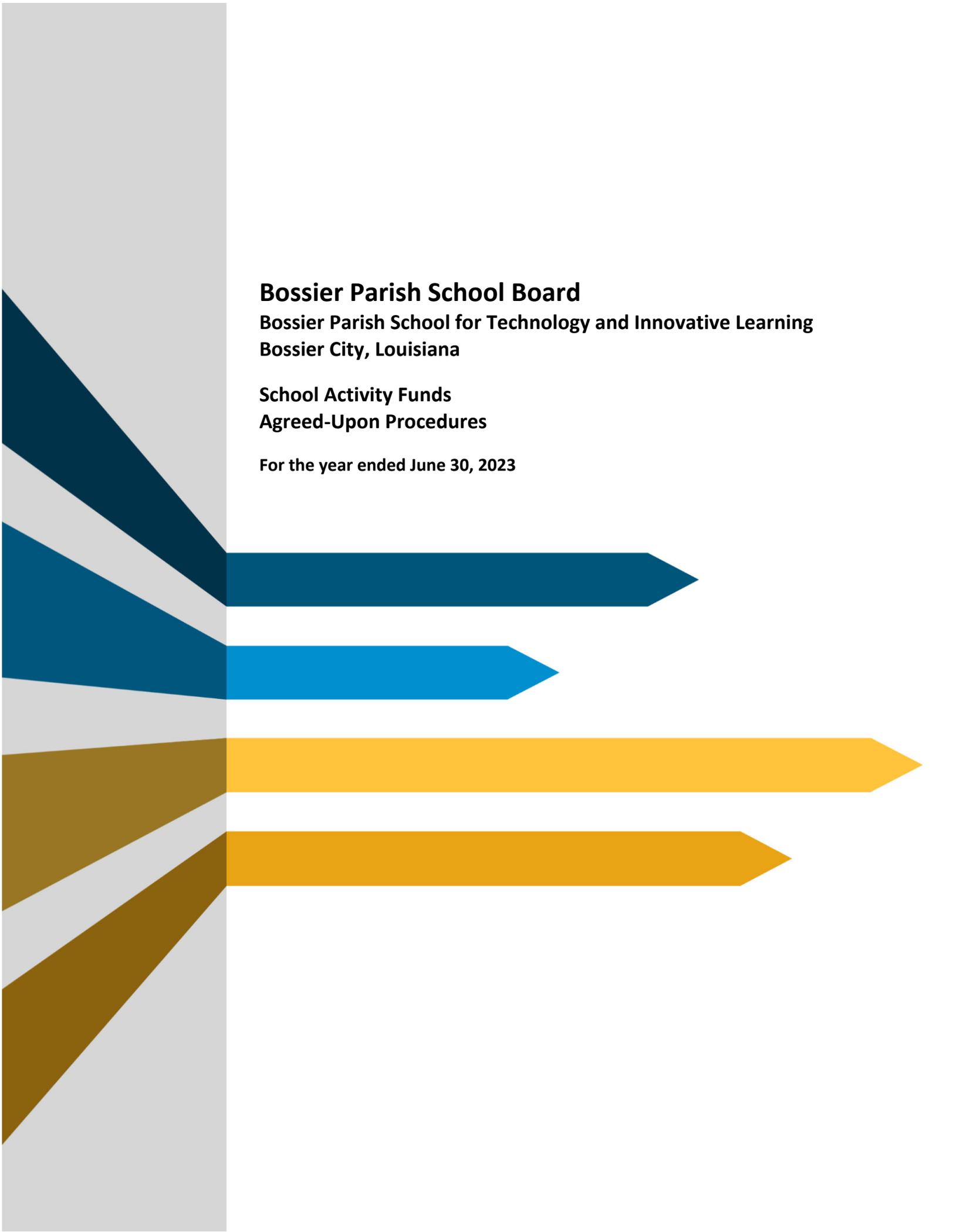
We are required to be independent of Bossier Parish Virtual Learning Program and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bossier Parish Virtual Learning Program. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board

**Bossier Parish School for Technology and Innovative Learning
Bossier City, Louisiana**

**School Activity Funds
Agreed-Upon Procedures**

For the year ended June 30, 2023



Carr, Riggs & Ingram, LLC
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Bossier Parish School for Technology and Innovative Learning
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bossier Parish School for Technology and Innovative Learning (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Bossier Parish School for Technology and Innovative Learning and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions were found as a result of performing this procedure.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: One exception was identified where the vendor per the disbursement and supporting documentation did not agree to the general ledger posting.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: One exception was identified where sales tax was included in the disbursement.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of performing this procedure.

- b) Documentation of the business/public purpose.

Results: No exceptions were found as a result of performing this procedure.

- c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: No exceptions were found as a result of performing this procedure.

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Principal, as such, this procedure is not applicable.

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Principal, as such, this procedure is not applicable.

- c) For each transaction, report whether the transaction is supported by:
 - i) An original itemized receipt (i.e., identifies precisely what was purchased).
 - ii) Documentation of the business/public purpose.
 - iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Principal, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bossier Parish School for Technology and Innovative Learning. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bossier Parish School for Technology and Innovative Learning and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bossier Parish School for Technology and Innovative Learning. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

December 14, 2023



Bossier Parish School Board
Butler Educational Complex
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Butler Educational Complex
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Butler Educational Complex (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Butler Educational Complex and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

- f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

- g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

- h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: One of the financial reports subject to this procedure had one fund with deficit a balance. We obtained an appropriate explanation from management for the deficit balance.

Receipts

- 2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

- a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Six exceptions were identified where the deposits were not made on a timely basis.

- c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

- 3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions were found as a result of performing this procedure.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: One exception was identified where the vendor per the disbursement and supporting documentation did not agree to the general ledger posting.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: The School does not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

- b) Documentation of the business/public purpose.

Results: The School does not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

- c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: The School does not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

- 5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

- a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

- b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

- c) For each transaction, report whether the transaction is supported by:
 - i) An original itemized receipt (i.e., identifies precisely what was purchased).
 - ii) Documentation of the business/public purpose.
 - iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Butler Educational Complex. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Butler Educational Complex and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

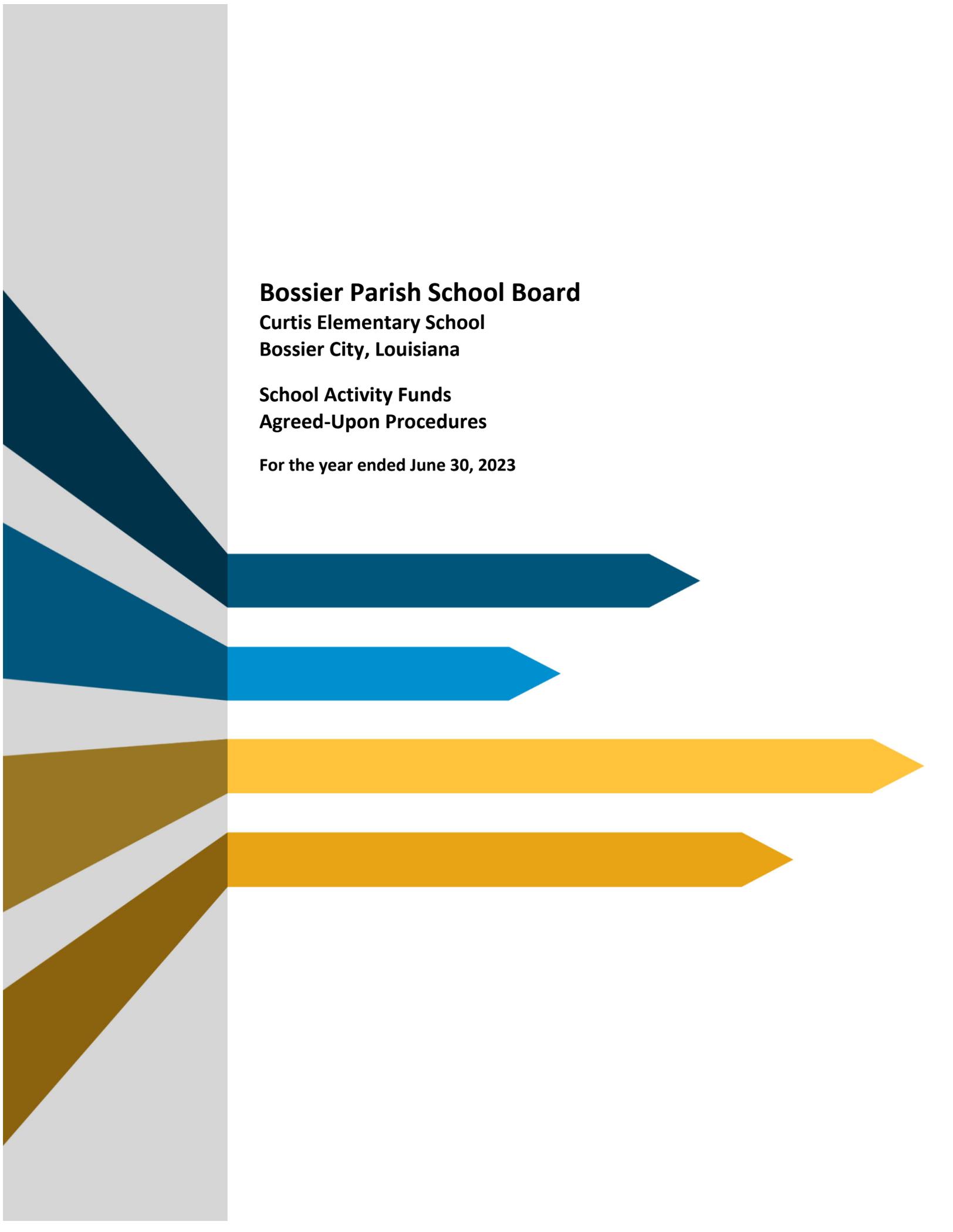
The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Butler Educational Complex. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

December 14, 2023



Bossier Parish School Board
Curtis Elementary School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



Carr, Riggs & Ingram, LLC
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Curtis Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Curtis Elementary School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Curtis Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: Nine exceptions were identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

b) Documentation of the business/public purpose.

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: Two exceptions were identified where evidence of review and approval by someone other than the authorized cardholder was not observed.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: No exceptions were found as a result of performing this procedure.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: No exceptions were found as a result of performing this procedure.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Curtis Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Curtis Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Curtis Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Elm Grove Middle School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



Carr, Riggs & Ingram, LLC
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Elm Grove Middle School
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Elm Grove Middle School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Elm Grove Middle School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: One exception was identified where the bank reconciliation and financial report was not prepared on a timely basis.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: Three of the reconciliations selected for this procedure included deposits in transit that were improperly recorded as outstanding.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: Two of the bank reconciliations selected for this procedure had reconciling items outstanding for more than 6 months; however, there was no documentation by management reflecting it had researched those items.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: Three of the financial reports subject to this procedure had at least one fund with a deficit balance. We obtained appropriate explanations from management for the deficit balances.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: One exception was identified where the deposit was not made on a timely basis.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: One exception was identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: One exception was identified where the check date was not within 60 days of the invoice date.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of performing this procedure.

b) Documentation of the business/public purpose.

Results: No exceptions were found as a result of performing this procedure.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: One exception was identified where sales tax was included in the reimbursement payment.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Elm Grove Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Elm Grove Middle School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Elm Grove Middle School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Haughton Middle School
Haughton, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Haughton Middle School
Haughton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Haughton Middle School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Haughton Middle School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

- f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

- g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: One of the bank reconciliations selected for this procedure had reconciling items outstanding for more than 6 months; however, there was no documentation by management reflecting it had researched those items.

- h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

- 2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

- a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Seven exceptions were identified where the deposit was not made on a timely basis.

- c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: Three exceptions were identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: One exception was identified where the check date was not within 60 days of the invoice date.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Two exceptions were identified where sales tax was included in the disbursement.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: The School does not have travel or travel reimbursements per inquiry of the Secretary and Principal, as such, this procedure is not applicable.

b) Documentation of the business/public purpose.

Results: The School does not have travel or travel reimbursements per inquiry of the Secretary and Principal, as such, this procedure is not applicable.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: The School does not have travel or travel reimbursements per inquiry of the Secretary and Principal, as such, this procedure is not applicable.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: No exceptions were found as a result of performing this procedure.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: No exceptions were found as a result of performing this procedure.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: No exceptions were found as a result of performing this procedure.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Houghton Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

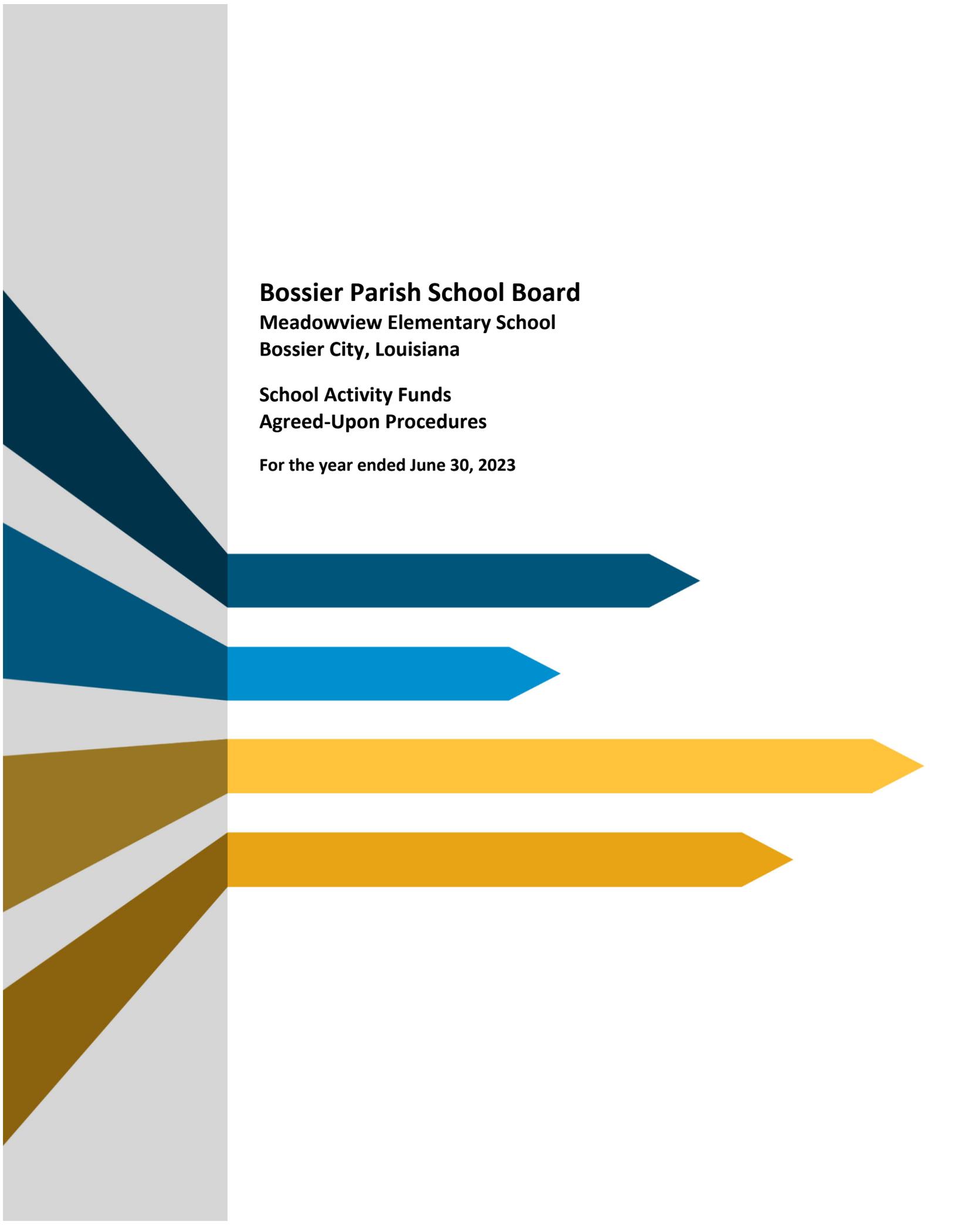
We are required to be independent of Haughton Middle School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Haughton Middle School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



**Bossier Parish School Board
Meadowview Elementary School
Bossier City, Louisiana**

**School Activity Funds
Agreed-Upon Procedures**

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Meadowview Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Meadowview Elementary School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Meadowview Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: Two exceptions were identified where the bank reconciliation improperly included deposits in transit that had cleared the bank.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: Two of the financial reports subject to this procedure had at least one fund with a deficit balance. Management provided appropriate explanations for the funds with a deficit balance.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Two exceptions were identified where the deposit was not made on a timely basis.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: One exception was identified where proper supporting documentation was not provided.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions were found as a result of performing this procedure.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: One exception was identified where evidence of receipt of goods/services was not provided.

d) Invoice amount agrees with check amount.

Results: One exception was identified where no invoice was provided to support the check amount.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: One exception was identified where no invoice was provided; therefore, we were unable to perform this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of performing this procedure.

b) Documentation of the business/public purpose.

Results: No exceptions were found as a result of performing this procedure.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: No exceptions were found as a result of performing this procedure.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Meadowview Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Meadowview Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Meadowview Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Princeton Elementary School
Princeton, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Bossier Parish School Board
Princeton Elementary School
Princeton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Princeton Elementary School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Princeton Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: One exception was identified where the bank reconciliation and financial report was not prepared on a timely basis.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- e) Determine the propriety of deposits in transit.

Results: One of the reconciliations selected for this procedure included deposits in transit that were improperly recorded as outstanding.

- f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

- g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: Each of the four bank reconciliations selected for this procedure had reconciling items outstanding for more than 6 months; however, there was no documentation by management reflecting it had researched those items.

- h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: One of the financial reports subject to this procedure had one fund with a deficit balance. We obtained an appropriate explanation from management for the deficit balance.

Receipts

- 2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

- a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: One exception was identified where the deposit was not made on a timely basis.

- c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

- d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions were found as a result of performing this procedure.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: One exception was identified where the check date was not within 60 days of the invoice date.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: The School did not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Documentation of the business/public purpose.

Results: The School did not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: The School did not have travel or travel reimbursements per inquiry of the Bookkeeper, as such, this procedure is not applicable.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:
i) An original itemized receipt (i.e., identifies precisely what was purchased).
ii) Documentation of the business/public purpose.
iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Princeton Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Princeton Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Princeton Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Rusheon Middle School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Rusheon Middle School
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Rusheon Middle School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Rusheon Middle School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

- 3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: No exceptions were found as a result of performing this procedure.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: Two exceptions were identified where sales tax was included in the disbursement.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: No exceptions were found as a result of performing this procedure.

b) Documentation of the business/public purpose.

Results: No exceptions were found as a result of performing this procedure.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: No exceptions were found as a result of performing this procedure.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Secretary, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Secretary, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Secretary, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Rusheon Middle School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Rusheon Middle School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Rusheon Middle School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana
December 14, 2023



Bossier Parish School Board
Waller Elementary School
Bossier City, Louisiana

School Activity Funds
Agreed-Upon Procedures

For the year ended June 30, 2023



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board
Waller Elementary School
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Waller Elementary School (the School) for the year ended June 30, 2023. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Waller Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Cash, Cash Equivalents and Financial Reporting

1) Obtain bank reconciliations and financial reports for all bank accounts for the period July 1, 2022 to April 30, 2023. Randomly select a sample of one month for testing from each quarter and perform the following procedures:

a) Bank reconciliation and financial report was prepared on a timely basis.

Results: No exceptions were found as a result of performing this procedure.

b) Mathematically check the accuracy of the reconciliation.

Results: No exceptions were found as a result of performing this procedure.

c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.

Results: No exceptions were found as a result of performing this procedure.

d) Agree the reconciled book balance to the general ledger.

Results: No exceptions were found as a result of performing this procedure.

e) Determine the propriety of deposits in transit.

Results: No exceptions were found as a result of performing this procedure.

f) Agree all interfund transfers, along with proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal year.

Results: No exceptions were found as a result of performing this procedure.

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

Results: No exceptions were found as a result of performing this procedure.

Receipts

2) Randomly select a sample of 15 receipts for elementary schools or other entities and 25 receipts for middle or high schools and perform the following procedures for the period July 1, 2022 to April 30, 2023:

a) Trace to a validated deposit slip.

Results: No exceptions were found as a result of performing this procedure.

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

Results: One exception was identified where the deposit was not made on a timely basis.

c) Trace to proper posting the general ledger.

Results: No exceptions were found as a result of performing this procedure.

d) Trace to proper supporting documentation.

Results: No exceptions were found as a result of performing this procedure.

Disbursements

3) Randomly select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools or other entities and 25 disbursements for middle or high schools and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Documentation is cancelled to prevent duplicate payment.

Results: One exception was identified where documentation was not cancelled to prevent duplicate payment.

b) Check is signed by authorized personnel.

Results: No exceptions were found as a result of performing this procedure.

c) Evidence of receipt of goods or services.

Results: No exceptions were found as a result of performing this procedure.

d) Invoice amount agrees with check amount.

Results: No exceptions were found as a result of performing this procedure.

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

Results: No exceptions were found as a result of performing this procedure.

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

Results: No exceptions were found as a result of performing this procedure.

g) Accounting distribution/classification is consistent and correctly posted.

Results: No exceptions were found as a result of performing this procedure.

h) Charge appears to be necessary and reasonable.

Results: No exceptions were found as a result of performing this procedure.

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

Results: No exceptions were found as a result of performing this procedure.

4) Randomly select a sample of five disbursements related to travel and/or travel reimbursements for the period July 1, 2022 to April 30, 2023. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

b) Documentation of the business/public purpose.

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

Results: This procedure is not applicable as the School did not have disbursements related to travel or travel reimbursements.

5) Randomly select a sample of two months of statements for each credit/charge card and perform the following procedures from the period July 1, 2022 to April 30, 2023:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

b) Determine if finance charges and/or late fees were assessed on the selected statement.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

c) For each transaction, report whether the transaction is supported by:

- i) An original itemized receipt (i.e., identifies precisely what was purchased).
- ii) Documentation of the business/public purpose.
- iii) Other documentation that may be required by written policy.

Results: The School does not have credit cards per inquiry of the Bookkeeper, as such, this procedure is not applicable.

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Waller Elementary School. Accordingly, we do not express such an opinion or conclusion. Had

we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Waller Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Waller Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Shreveport, Louisiana

December 14, 2023