

**Webster Parish School Board
Minden, Louisiana**

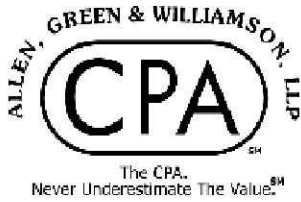
**Student Activity Funds
June 30, 2021**

**Webster Parish School Board
Minden, Louisiana**

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INDEPENDENT ACCOUNTS'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members

Webster Parish School Board

Minden, Louisiana

We have performed the procedures, described in the following pages, on the operations of the student activity funds at each selected school of the Webster Parish School Board for the year ended June 30, 2021. Webster Parish School Board's management is responsible for the policies and procedures over the operations of the student activity funds.

Webster Parish School Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board to evaluate the operations of the student 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 are performed are appropriate for their purposes.

The procedures and findings are described in the following pages.

We were engaged by the Webster 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

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

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana

February 10, 2022

**Webster Parish School Board
Minden, Louisiana**

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**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**North Webster High School
June 30, 2021**

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

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

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

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

Comment: One deposit had two receipts that did not have proper documentation. The receipts did not include the ticket reconciliations for the game receipts, only the cash count. One game deposit was not properly receipted.

Management's Response: The bookkeeper will keep all money counted and receipts given in a timely manner and will collect all receipt books from coaches or sponsors and make sure all supporting documents are matching receipts given to documentation turned in. The bookkeeper will also keep a file for all game records and schedules and make sure ticket reconciliation and deposit from each game are documented and money is deposited in a timely manner. They will also make sure to have all records for games completed.

**Webster Parish School Board
Minden, Louisiana**

**North Webster High School
June 30, 2021**

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

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments: The following exceptions were noted:

- Two checks lacked evidence of receipts of goods or services.
- One check paid sales tax on the purchase.

Management's Response: The bookkeeper will make sure there are documents supporting all checks. They also will not pay sales tax on any purchases for the school.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any School Board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are School Board employees.
4. For booster clubs which appear to be student activity funds perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on the bank statement.

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

Fundraisers

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

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

**Webster Parish School Board
Minden, Louisiana**

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**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER JUNIOR HIGH SCHOOL

Webster Parish School Board
Minden, Louisiana
North Webster Junior High School
June 30, 2021

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

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

Comment: An outstanding check, dated October 22, 2020, was noted and had not been investigated.

Management's Response: Check was for a football referee and was voided out in October 2021.

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

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**North Webster Junior High School
June 30, 2021**

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

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments: The following exceptions were noted:

- Four checks lacked evidence of receipts of goods or services.
- One check did not have any supporting documentation or invoice
- Three checks did not have proper support for the payment.
- One invoice was not made timely.
- One check paid sales tax on the purchase.

Management's Response: The bookkeeper will get team sponsors to sign off saying they have received all items on the invoice before paying the invoice. The bookkeeper will also make sure they have a detailed invoice of items bought and pay invoices as they come in to make sure they aren't late. They will also avoid paying taxes on any items purchased. Documentation for every check will be printed and a check request form for any typed invoice will be included.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any School Board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are School Board employees.
4. For booster clubs which appear to be student activity funds perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on the bank statement.

Comment: There were no booster clubs at this location.

**Webster Parish School Board
Minden, Louisiana**

**North Webster Junior High School
June 30, 2021**

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy.
 2. Review a sample of fundraisers to ensure established controls were properly followed.
- Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER LOWER ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**North Webster Lower Elementary School
June 30, 2021**

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

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

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

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

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

**Webster Parish School Board
Minden, Louisiana**

**North Webster Lower Elementary School
June 30, 2021**

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

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Five checks lacked evidence of receipt of goods or services.

Management's Response: All exceptions were noted as not including either a received date/signature indication that the merchandise was received not was a packing slip kept. The Principal was unaware of this need. Since our visit, the schools has implemented the following procedures for receiving merchandise paid by school funds. If a packing slip is included with the merchandise, it is to be submitted to the secretary to be placed with the original invoice/check stub. If a packing slip is not included, the person who receives the items upon its arrival to the school will initial and date noting the receiving date on the original invoice that is submitted with a check stub.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any School Board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are School Board employees.
4. For booster clubs which appear to be student activity funds perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on the bank statement.

Comment: There were no booster clubs at this location.

Fundraisers

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

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

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**Webster Parish School Board
Minden, Louisiana**

DOYLINE HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Doyline High School
June 30, 2021**

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

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

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

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

Comment: One deposit tested did not agree to total receipts because one payment received from a student did not get receipted.

Management's Responses: The bookkeeper will be more diligent when writing receipts and double check all of them.

**Webster Parish School Board
Minden, Louisiana**

**Doyline High School
June 30, 2021**

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

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments: The following exceptions were noted:

- Five checks lacked evidence of receipts of goods or services.
- One check's account distribution was incorrect.
- Three checks did not have a check request form.

Management's Responses: Regarding exception 1, the bookkeeper was unaware of having to sign for goods received, now that they are aware of it, they will make sure they sign that they have received everything and will attach with the orders. Regarding exception 2, the check should have been posted to the teacher allotment account rather than the teacher supplies account. Regarding exception 3, they were teacher reimbursements and the bookkeeper simply forgot to give the teachers a reimbursement sheet for them to fill out. They will be more diligent when doing reimbursements.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any School Board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are School Board employees.
4. For booster clubs which appear to be student activity funds perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on the bank statement.

Comment: There were no booster clubs at this location.

**Webster Parish School Board
Minden, Louisiana**

**Doyline High School
June 30, 2021**

Fundraisers

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy.
 2. Review a sample of fundraisers to ensure established controls were properly followed.
- Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Webster Parish School Board
Minden, Louisiana**

CENTRAL ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Central Elementary School
June 30, 2021**

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

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
 - a. Verify the mathematical accuracy of the reconciliations.
 - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
 - c. Compare the reconciled book balance to the general ledger for the bank account.
 - d. Determine the propriety of deposits in transit.
 - e. Examine all interfund transfers.
 - f. Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
 - g. Ensure all checks on the bank statement are accounted for.
 - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
 - i. Investigate any outstanding checks which are over 90 days old.
 - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

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

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

Receipts

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.
2. Obtain copies of the receipt books from the coaches/sponsors as well as the bank statements and general ledgers and for a sample of the receipts perform the following procedures:
 - a. Trace the total received per the general ledger to proper supporting documentation.
 - b. Trace the total received per the receipt book to deposit in the bank statement and also to proper posting in the general ledger.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedure on half of the games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game. Test to determine if the amount was deposited timely, if the ticket reconciliation was properly prepared, and if the total was properly posted.

Comment: Three deposits were not properly receipted. One deposit was lacking proper supporting documentation and was incorrectly posted to the general ledger.

Management's Response: We will make sure that proper support is always attached with the deposit. We will make sure money is properly receipted by correctly filling out receipts. We will make sure all deposits can be traced to a receipt number.

**Webster Parish School Board
Minden, Louisiana**

**Central Elementary School
June 30, 2021**

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

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comments: The following exceptions were noted:

- One check lacked evidence of receipts of goods or services.
- One check did not agree to the invoice amount.
- One check was missing the check request form.
- One check paid sales tax on the purchase.

Management's Response: We will make sure we have the proper documentation to support the receipt of goods. We will make sure payment always agrees with the invoice. We will make sure a check request form is always submitted and attached to the check when dealing with a reimbursement.

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

Booster Clubs

1. Request documentation that club is in good standing with IRS as a 501(c)(3) organization.
2. Determine if any School Board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are School Board employees.
4. For booster clubs which appear to be student activity funds perform the following procedures:
 - a. Perform a cash count for all school employees who have cash/checks on hand.
 - b. Trace every transaction on the bank statement to support (receipts and disbursements).
 - c. Trace any receipts provided by coach/sponsor to deposit on the bank statement.

Comment: There were no booster clubs at this location.

Fundraisers

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

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