

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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**Claiborne Parish School Board
Homer, Louisiana**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Claiborne Parish School Board
Homer, 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 Claiborne Parish School Board for the year ended June 30, 2024. Claiborne Parish School Board's management is responsible for the policies and procedures over the operations of the student activity funds.

Claiborne 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 for the year ended June 30, 2024. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. 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 purpose.

The procedures and findings are described in the following pages. We were engaged by the Claiborne 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 (AICPA), 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 Claiborne Parish School Board and 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 Claiborne 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
September 10, 2024

**Claiborne Parish School Board
Homer, Louisiana**

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**Claiborne Parish School Board
Homer, Louisiana**

Homer Elementary School

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Cash and Cash Equivalents

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 bank statement.
- g. Ensure that 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.

Comment: There were two exceptions concerning outstanding checks, there were 5 checks that were written in May 2023 and were not voided until April 2024.

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.

Comment: There was no cash on hand when applying the agreed upon procedures.

2. Select 25 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

Comment: There were three exceptions noted in which the deposits were not taken to the bank until the next day. The School Board's policy states that deposits should be taken to the bank the same day of receipt.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Elementary School

Receipts (continued)

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: There were no games at this school; therefore no testing performed.

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. 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. Endorsement agrees with payee.
 - g. Invoice date is current when compared to date of check.
 - h. Accounting distribution/classification is consistent and correctly posted.
 - i. Charge appears to be necessary and reasonable.
 - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: The following exceptions were noted:

- One exception noted regarding the accounting/distribution not recorded properly;
- Six exceptions noted in which there was not written prior approval from the principal prior to the purchase being made.

**Claiborne Parish School Board
Homer, Louisiana**

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Homer Elementary School

Expenditures (continued)

3. Select two months of credit card statements and test for the following attributes:
- a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: There were two exceptions noted that the expenditure did not reflect prior written approval for purchases.

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, 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.

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

**Claiborne Parish School Board
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Homer Junior High School

**Claiborne Parish School Board
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Homer Junior High School

Cash and Cash Equivalents

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 bank statement.
- g. Ensure that 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.

Comment: Although there were no exceptions noted as a result of applying the agreed upon procedures, it was noted that one of the bank reconciliations was not dated as to when the reconciliation was completed.

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.

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

2. Select 25 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

Comment: There were seventeen exceptions noted in which the deposits were not taken to the bank on the same day of receipt. The School Board's policy states that deposits should be taken to the bank the same day of receipt.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School

Receipts (continued)

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: There was one exception where the ticket reconciliation did not include two signatures as required by the School Board policy and best practices.

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. 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. Endorsement agrees with payee.
 - g. Invoice date is current when compared to date of check.
 - h. Accounting distribution/classification is consistent and correctly posted.
 - i. Charge appears to be necessary and reasonable.
 - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer Junior High School

Expenditures (continued)

Comment: The following exceptions were noted:

- One exception noted for lack evidence of receipt of goods or services;
- One exception noted in which an itemized receipt to support the expenditures was not maintained;
- One exception noted regarding the accounting/distribution not recorded properly;
- One exception noted in which the school paid sales tax.
- Nine exceptions noted in which there was not written prior approval from the principal prior to the purchase being made.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.
- b. Charge is supported by proper documentation.
- c. Accounting distribution/classification is consistent and correctly posted.
- d. Charge appears to be necessary and reasonable.
- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: There were two exceptions noted where the charge was not supported by proper documentation as well as two exceptions noted in which there was no support documentation reflecting prior approval by the Principal.

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, 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.

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

**Claiborne Parish School Board
Homer, Louisiana**

Homer High School

**Claiborne Parish School Board
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**Student Activity Funds
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Homer High School

Cash and Cash Equivalents

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 bank statement.
- g. Ensure that 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.

Comment: There was one exception where mathematical accuracy could not be verified and the book balance per the reconciliation did not agree to the book balance per the financial report. It was also noted that one of the bank reconciliations was not dated as to when the reconciliation was completed.

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.

Comment: There was no cash on hand when applying the agreed upon procedures.

2. Select 25 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis.
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

Comment: There were three exceptions noted in which the deposits were not taken to the bank on the same day of receipt. The School Board's policy states that deposits should be taken to the bank the same day of receipt.

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Homer, Louisiana**

**Student Activity Funds
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Homer High School

Receipts (continued)

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: There was one exception where the money was held multiple days at the school, which was not in accordance with the School Board policy.

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. 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. Endorsement agrees with payee.
 - g. Invoice date is current when compared to date of check.
 - h. Accounting distribution/classification is consistent and correctly posted.
 - i. Charge appears to be necessary and reasonable.
 - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Homer High School

Expenditures (continued)

Comment: The following exceptions were noted:

- Eleven exceptions noted for lack of evidence supporting receipt of goods or services;
- One exception noted in which the expenditure did not appear to be necessary and reasonable for the program it was charged to.
- Thirteen exceptions noted in which there was not written prior approval from the principal prior to the purchase being made.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.
- b. Charge is supported by proper documentation.
- c. Accounting distribution/classification is consistent and correctly posted.
- d. Charge appears to be necessary and reasonable.
- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: The following exceptions were noted:

- One exception noted for lack of evidence supporting receipt of goods or services;
- One exception noted in which the support for the credit card did not agree to the amount paid.
- Six exceptions noted in which there was not written prior approval from the principal prior to the purchase being made.

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

Comment: There was one exception that resulted from the fundraiser not having an approval date; therefore, unable to determine if prior approval was obtained.

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

Comment: There was one exception noted due to October bank reconciliation numbers not matching the bank statement. There were also two exceptions noted due to the fact that two accounts had a negative balance in both months tested.

**Claiborne Parish School Board
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Summerfield School

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Summerfield School

Cash and Cash Equivalents

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 bank statement.
- g. Ensure that 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.

Comment: There were 2 exceptions noted for both reconciliations tested in which reflected checks outstanding in excess of 90 days old.

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.

Comment: There was no cash on hand when applying the agreed upon procedures.

2. Select 25 receipts on a random basis and perform the following procedures:
 - a. Trace to validated deposit slip.
 - b. Determine deposit was made on a timely basis (within 3 business days).
 - c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
 - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation.

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

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Summerfield School

Receipts (continued)

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:
 - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
 - b. Determine deposit was made on a timely basis.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: There was one exception where money was held for multiple days before deposited, in which is not in accordance with the School Board policy.

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

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

2. 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. Endorsement agrees with payee.
 - g. Invoice date is current when compared to date of check.
 - h. Accounting distribution/classification is consistent and correctly posted.
 - i. Charge appears to be necessary and reasonable.
 - j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Claiborne Parish School Board
Homer, Louisiana**

**Student Activity Funds
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Summerfield School

Expenditures (continued)

Comment: The following exceptions were noted:

- Two exceptions noted in which the expenditures' documentation was not canceled to prevent duplicate payment;
- Six exception noted in which there was no support showing receipt of goods or services;
- Seven exceptions noted in which there was not written prior approval from the principal prior to the purchase being made.

3. Select two months of credit card statements and test for the following attributes:

- a. Evidence of receipts of goods or services.
- b. Charge is supported by proper documentation.
- c. Accounting distribution/classification is consistent and correctly posted.
- d. Charge appears to be necessary and reasonable.
- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: The following exceptions were noted:

- Two exceptions noted in which there was no support showing receipt of goods or services;
- Two exceptions noted in which the amount paid did not agree to the statement; however, one it is related to a credit that has been carrying forward and not taken.
- One exception noted in which sales tax was paid on a purchase.

4. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, 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.

Financial Reporting

Review two months of financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances noted.

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

CLAIBORNE PARISH SCHOOL BOARD

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September 10, 2024

Response to 2023-2024 Student Activity Fund Findings:

The exceptions found by external auditors have been discussed with the principals and school secretaries and plans have been formulated to resolve any exceptions found to be existing in student activity funds at their respective schools. In-house training continues as in the past along with external audits of the schools in the future.

The Business Manager and the Superintendent will continue to review financials along with bank reconciliations each month for each school and will address any concerns noted. The school accounts are also available to view with on-line banking access. The Business Manager is also able to review all transaction via the new school accounting platform.

The business office continues to assist all schools with procedures for reporting student activity funds. The school secretaries contact the Business Manager when situations arise in which they need further direction as to the proper procedures to correctly record items. The Superintendent meets monthly with school principals to inform them of any updates in procedures or suggested improvements for student activity fund reporting.

The Claiborne Parish School Board is committed to the safekeeping of all its student activity funds and is continually striving to achieve excellence in financial reporting and compliance for all our schools. The policy and procedures manual will be reviewed for needed updates since the implementation of the new school accounting system.



Superintendent



Business Manager