

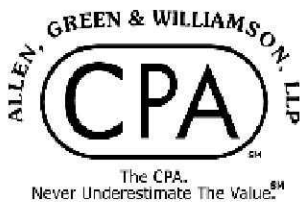
**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
June 30, 2020**

**Webster Parish School Board
Minden, Louisiana**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Board Members
Webster Parish School Board
Minden, Louisiana

We have performed the procedures detailed in the following pages, which were agreed to by the management of Webster Parish School Board, on evaluating the operations of the Webster Parish Student Activity Funds at selected schools for the year ended June 30, 2020. Management of the Webster Parish School Board is responsible for the policies and procedures over the operations of the Student Activity Funds. The sufficiency of these procedures is solely the responsibility of the School Board. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation standards 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.

The purpose of this report is solely to describe the scope of testing performed on the policies and procedures over the operations of the Webster Parish Student Activity Funds and the results of that testing. This report is intended solely for the information and use of the specified users listed above 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 Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
March 11, 2021

**Webster Parish School Board
Minden, Louisiana**

BROWNING ELEMENARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Browning Elementary School
June 30, 2020**

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, basketball, dance line, 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 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 exception was noted where the secretary did not issue a receipt when cash was received. Six exceptions were noted due to not having proper documentation (4 for lack of receipt, 2 for lack of deposit support).

Management's Response: In response to exception number one, we deposit all monies within the five day allotted period. These funds of \$15 were received one day before the cash count. Going forward we will continue to make sure all monies received will have receipt and deposited within the three to five day allotted time. In response to exception number 2, receipts were not written to checks received such as Coca Cola Company, Webster Parish Title 1 reimbursements, \$20 per pupil funds, etc. We did not write receipts for receiving these funds, but we put the check stub on the deposit slip as documentations of receipts of these funds being deposited in our account. Going forward, when we receive these funds in check form, we will

**Webster Parish School Board
Minden, Louisiana**

**Browning Elementary School
June 30, 2020**

write a receipt and leave in the receipt book as extra documentation of receiving these funds. We will also write the receipt number on the deposit slip for further proof of checks received.

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

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.

BROWN UPPER ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Brown Upper Elementary School
June 30, 2020**

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: There were five outstanding checks over 90 days old noted on both reconciliations.

Management's Response: Careful consideration will be made to pay bills in timely manner.

The following procedures were performed on student activity funds for football, basketball, dance line, 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 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**

**Brown Upper Elementary School
June 30, 2020**

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: Eighteen exceptions were noted where documents were not canceled to prevent duplicate payment. One exception where invoice did not agree with check amount. Five exceptions where approval was missing.

Management's Response: Changes have been made and going forward bills will be stamped or marked paid. Oversight – careful consideration will be made so that the correct amount is paid. Will do a better job of getting principal signature before filing.

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: There were no fundraisers held at this location during fiscal year 2020.

**Webster Parish School Board
Minden, Louisiana**

JONES ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Jones Elementary School
June 30, 2020**

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, basketball, dance line, 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 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**

**Jones Elementary School
June 30, 2020**

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: Fourteen exceptions were noted where documents were not cancelled to prevent duplicate payment. One exception where sales tax was paid on credit card receipt.

Management's Response: I have purchased a "Paid" stamp to stamp each invoice with date and check number when it has been paid. This was for sales tax that was charged from Dollar Tree for a St. Jude fundraiser. We are currently in the process of setting up a tax exempt account with Dollar Tree.

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.

**Webster Parish School Board
Minden, Louisiana**

PHILLIPS ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Phillips Elementary School
June 30, 2020**

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, basketball, dance line, 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 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**

**Phillips Elementary School
June 30, 2020**

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: One exception was noted where reimbursement was made to teacher that did not have supporting documentation for total amount.

Management's Responses: Although invoices were documented, there was not a reimbursement form attached. In the future, all reimbursements will be supported by a reimbursement form.

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.

**Webster Parish School Board
Minden, Louisiana**

RICHARDSON ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Richardson Elementary School
June 30, 2020**

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, basketball, dance line, 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 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**

**Richardson Elementary School
June 30, 2020**

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: Eight exceptions were noted where documents were not cancelled to prevent duplicate payment. One exception where sales tax was paid on two receipts charged to credit card.

Management's Response: Secretary is now writing paid, date, and the check number on all invoices being paid to prevent duplicate payment. Principal sent in tax exempt form to Adobe and changed account to a tax exempt education account so that tax is not charged on these monthly digital subscriptions.

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.