

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures**

June 30, 2022



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Independent Accountant's Report on Applying Agreed-Upon Procedures

Bienville Parish School Board
Arcadia, Louisiana

We have performed the procedures enumerated below on the operation of the Student Activity Funds of Bienville Parish School Board (the School Board) for the year ended June 30, 2022. The School Board's management is responsible for its operation of the Student Activity Funds.

Bienville Parish School Board has acknowledged that the procedures performed are appropriate to meet the intended purpose which is to assist management in evaluating the operation of the Student Activity Funds for the year ended June 30, 2022. Management of the School Board has agreed to and acknowledged that the procedures performed are appropriate for their purposes. 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; as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and results are as detailed for each school following this report.

We were engaged by the Bienville 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 United States Comptroller General. 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 operation 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 Bienville 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 use of the Board and management of Bienville Parish School Board, and is not intended to be, and should not be, used by anyone other than these specified parties. The purpose of this report is to describe the procedures performed for each school and the results of those procedures, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Baton Rouge, LA
December 12, 2022

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Crawford Elementary School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Crawford Elementary School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2021 and April 2022. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. We noted a variance of \$482 which was the result of a check which was duplicated.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. We noted 5 outstanding checks which were greater than 90 days old

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Crawford Elementary School

Receipts

Procedures

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. Select fifteen 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, and concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
 - 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 the proper posting.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. We noted 3 of 15 collections that were deposited after 7 days.
 - c. No exceptions noted.
 - d. No exceptions noted.
3. The school has collections from football, basketball, baseball, and softball. We obtained the schedules for these games.
 - a. No exceptions noted.
 - b. No exceptions noted.
 - c. No exceptions noted.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Crawford Elementary School

Expenditures

Procedures

Results

- | | |
|---|---|
| <ol style="list-style-type: none">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.2. Select twenty-five disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none">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. | <ol style="list-style-type: none">1. We reviewed checks written for August 2022 while on the premises and determined that all bills were paid timely. All bills had supporting documents.2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:<ol style="list-style-type: none">a. None of the documentation was canceled.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. No exceptions noted.g. We noted one disbursement that was not paid timely.h. No exceptions noted.i. No exceptions noted.j. No exceptions noted. |
|---|---|

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Crawford Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of August, May, and June for review. We noted that there was a variance of \$482 in May and June.

**BIENVILLE PARISH SCHOOL BOARD
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Castor High School

**BIENVILLE PARISH SCHOOL BOARD
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Castor High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2021 and April 2022. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. We noted that 5 outstanding checks did not clear within 90 days.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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June 30, 2022**

Castor High School

Receipts

Procedures

Results

- | | |
|--|--|
| <p>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.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">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, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">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 the proper posting. | <p>1. When on the premises, we determined that there were no undeposited monies on hand.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted. <p>3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. No exceptions noted.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted. |
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**BIENVILLE PARISH SCHOOL BOARD
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**Student Activity Funds
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Castor High School

Expenditures

Procedures

Results

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| 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. | 1. We reviewed checks written for August 2022 while on the premises and determined that 1 bill out of 14 was not paid timely. All bills had supporting documents. |
| 2. Select twenty-five disbursements on a random basis and test for the following attributes: | 2. Of the twenty-five disbursements selected for testing, the following exceptions were noted: |
| a. Documentation is canceled to prevent duplicate payment. | a. None of the documentation was canceled. |
| b. Check is signed by authorized personnel. | b. No exceptions noted. |
| c. Evidence of receipts of goods or services. | c. No exceptions noted. |
| d. Invoice amount agrees with check amount. | d. No exceptions noted. |
| e. Charge is supported by proper documentation. | e. No exceptions noted. |
| f. Endorsement agrees with payee. | f. The school was unable to provide copies of the endorsements. |
| g. Invoice date is current when compared to date of check. | g. Three invoices were paid after the date on which they were due. |
| h. Accounting distribution/classification is consistent and correctly posted. | h. No exceptions noted. |
| i. Charge appears to be necessary and reasonable. | i. No exceptions noted. |
| j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy. | j. No exceptions noted. |

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Castor High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of August, May, and June for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Saline High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Saline High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2021 and April 2022 and noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. We noted 6 outstanding checks which did not clear timely.

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Saline High School

Receipts

Procedures

Results

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| <p>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.</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none">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, and concessions inventory or admission ticket reconciliation. <p>3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:</p> <ul style="list-style-type: none">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 the proper posting. | <p>1. When on the premises, we determined that there were no undeposited monies on hand.</p> <p>2. Of the fifteen receipts selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. No exceptions noted.b. We noted that 2 of 15 deposits were not made timely.c. No exceptions noted.d. No exceptions noted. <p>3. The school has collections from basketball, baseball, and softball. We obtained the schedules for these games.</p> <ul style="list-style-type: none">a. N/Ab. We noted 6 out of 43 deposits were not made timely.c. N/Ad. N/A |
|--|--|

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Saline High School

Expenditures

Procedures

Results

- | | |
|--|--|
| <p>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.</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none">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. | <p>1. We reviewed checks written for August 2022 while on the premises and determined that all bills were paid on time and had supporting documents.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. One selection did not have canceled payment support.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. The school was unable to provide copies of the endorsements.g. Five disbursements were not paid timely.h. No exceptions noted.i. No exceptions noted.j. We noted that for 4 out of 25 disbursements, the approval for the purchase order was not signed. |
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Saline High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of August, May, and June for review. No exceptions were noted,

**BIENVILLE PARISH SCHOOL BOARD
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Ringgold Elementary School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2022**

Ringgold Elementary School

Cash and Cash Equivalents

Procedures

Results

- | | |
|---|---|
| 1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures: | 1. We obtained bank reconciliations for the bank account for October 2021 and April 2022. We noted the following: |
| a. Verify the mathematical accuracy of the reconciliations. | a. No exceptions noted. |
| b. Agree the balance per the bank statement to the amount on the bank reconciliation. | b. No exceptions noted. |
| c. Compare the reconciled book balance to the general ledger for the bank account. | c. No exceptions noted. |
| d. Determine the propriety of deposits in transit. | d. N/A |
| e. Examine all interfund transfers. | e. N/A |
| f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements. | f. No exceptions noted. |
| g. Ensure that all checks on the bank statement are accounted for. | g. No exceptions noted. |
| h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955. | h. No exceptions noted. |
| i. Investigate any outstanding checks which are over 90 days old. | i. No exceptions noted. |

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Ringgold Elementary School

Receipts

Procedures

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. Select fifteen 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, and concessions inventory or admission ticket reconciliation.

Results

1. We performed a cash count when on the premises and noted that receipts had been issued for all monies on hand and undeposited monies represented one day of receipts.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. One deposit was not made timely.
 - c. No exceptions noted.
 - d. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Ringgold Elementary School

Expenditures

Procedures

Results

- | | |
|--|---|
| <p>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.</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none">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. | <p>1. We reviewed checks written for August 2022 while on the premises and no exceptions were noted.</p> <p>2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:</p> <ul style="list-style-type: none">a. For twenty-one disbursements, documentation was not canceled.b. No exceptions noted.c. No exceptions noted.d. No exceptions noted.e. No exceptions noted.f. The school was unable to provide copies of the endorsements.g. Seven checks were not paid timely.h. No exceptions noted.i. No exceptions noted.j. No exceptions noted. |
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**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

**Student Activity Funds
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Ringgold Elementary School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of August, May, and June for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Arcadia High School

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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Arcadia High School

Cash and Cash Equivalents

<u>Procedures</u>	<u>Results</u>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for October 2021 and April 2022. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. N/A
e. Examine all interfund transfers.	e. N/A
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Ensure that all checks on the bank statement are accounted for.	g. No exceptions noted.
h. Determine that cash is invested in only one bank account in accordance with Louisiana Revised Statute 39:2955.	h. No exceptions noted.
i. Investigate any outstanding checks which are over 90 days old.	i. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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Arcadia High School

Receipts

Procedures

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. Select fifteen 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, and concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures:
 - 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 the proper posting.

Results

1. When on the premises, we determined that there were no undeposited monies on hand.
2. Of the fifteen receipts selected for testing, the following exceptions were noted:
 - a. No exceptions noted.
 - b. Five deposits were not made on a timely basis.
 - c. No exceptions noted.
 - d. No exceptions noted.
3. The school has collections from football and basketball. We obtained the schedules for these games.
 - a. No exceptions noted.
 - b. Collections from five games were deposited after more than one week.
 - c. One reconciliation was prepared incorrectly.
 - d. No exceptions noted.

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ARCADIA, LOUISIANA**

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Arcadia High School

Expenditures

<u>Procedures</u>	<u>Results</u>
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.	1. We reviewed checks written for August 2022 while on the premises and determined that all bills were paid on time and had supporting documents.
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the twenty-five disbursements selected for testing, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. The school was unable to provide copies of the endorsements.
g. Invoice date is current when compared to date of check.	g. Two disbursements were not paid timely
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. No exceptions noted.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

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Arcadia High School

Financial Reporting

Procedures

1. Select three months and trace each account balance per the general ledger to the report submitted to the central office.

Results

1. Selected the months of August, May, and June for review. No exceptions noted.

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

Management's Response

**BIENVILLE PARISH SCHOOL BOARD
ARCADIA, LOUISIANA**

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Management's Response

The Student Activity Funds Agreed-Upon Procedures will be reviewed with the principals and bookkeepers at each of the schools. Principals will respond to the findings and suggest ways to correct any problems.