

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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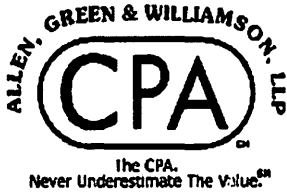
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Independent Accountant's Report on Applying Agreed-Upon Procedures

DeSoto Parish School Board
Mansfield, Louisiana

We have performed the procedures described in the following pages over the operations of the student activity funds of the DeSoto Parish School Board for the year ended June 30, 2021. The management of DeSoto Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the DeSoto Parish School Board, Mansfield, Louisiana has agreed to and acknowledged that the procedures are appropriate to meet the intended purpose of assisting users in determining whether the selected schools are in compliance with the policies and procedures of the School Board regarding student activity funds. 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 items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

In accordance with your instructions, this report includes only those exceptions exceeding \$50. The procedures and associated findings begin on page 8 of this report.

We were engaged by DeSoto Parish School Board to perform this agreed-upon procedures engagement and conduct our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the 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 DeSoto 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 DeSoto 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

ALLEN, GREEN & WILLIAMSON, LLP
Monroe, Louisiana
February 17, 2022

**DeSoto Parish School Board
Mansfield, Louisiana**

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**DeSoto Parish School Board
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Summary of Procedures

**DeSoto Parish School Board
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Summary of Procedures

The following is a summary of the procedures performed listing which schools had exceptions in the areas tested. Please see the applicable school for additional information.

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.

Results:

The following schools had exceptions in this area:

- Mansfield High School
- Stanley High School

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. Select 15 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 (at least weekly).
 - 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.
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.

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Results:

The following schools had exceptions in performing cash counts while on the premises:

- North DeSoto Middle School
- North DeSoto High School

The following schools had exceptions in performing testing of fifteen cash receipts:

- Mansfield High School
- North DeSoto Lower Elementary School
- North DeSoto High School
- Stanley High School

The following schools had exceptions in performing testing of game receipts:

- Logansport High School
- Mansfield Middle School
- Mansfield High School
- North DeSoto Middle School
- North DeSoto High School
- Stanley High School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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.

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Summary of Procedures

- e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- 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.

Results:

The following schools had exceptions in performing testing of fifteen disbursements:

- North DeSoto High School
- Grace House School

The following schools had exceptions in performing testing of credit cards:

- None

The following schools had exceptions in performing testing of fundraising activities:

- Logansport High School
- North DeSoto Middle School
- North DeSoto High School
- Stanley High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

Results:

The following school had exceptions in this area:

- Stanley High School

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Summary of Procedures

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Results:

The following schools had exceptions in testing the above procedures related to school support organizations:

- Logansport High School
- Mansfield High School
- North DeSoto Upper Elementary
- North DeSoto High School
- Stanley High School

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Logansport High School

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

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. Select 15 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.
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: In testing four game receipts, one exception was noted where principal did not sign the ticket reconciliation.

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Logansport High School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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: In testing five fundraisers, one exception noted where the fundraising form was not properly completed.

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Logansport High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: It was noted that the President and Treasurer of the school support organization have served more than 2 consecutive years.

**DeSoto Parish School Board
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Mansfield Elementary School

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

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. Select 15 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.
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: No exceptions were noted as a result of applying the agreed upon procedures.

The elementary school does not have any athletic events; therefore, no testing performed.

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Mansfield Elementary School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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.

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Mansfield Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
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Mansfield Middle School

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Mansfield, Louisiana**

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

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. Select 15 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.
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: In testing two game receipts, one exception was noted in which the deposit was not made on a timely basis.

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Mansfield Middle School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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.

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Mansfield Middle School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
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Mansfield High School

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Mansfield 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: It was noted that multiple outstanding checks had not cleared in subsequent month bank statements that were over 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.
2. Select 15 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.
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: In testing fifteen receipts, one exception was noted in which the receipt could not be traced to a validated deposit slip and five exceptions noted in which no concession reconciliation was completed.

In testing four game receipts, it was noted that no receipts were written for the games and therefore, timeliness could not be determined. It was also noted that one of the ticket reconciliation did not include number of tickets sold.

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Mansfield High School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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.

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Mansfield High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: One exception noted in which the booster club is not submitting financials on regular basis. It was also noted that the President and Treasurer of the school support organization have served more than 2 consecutive years.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Lower Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

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

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. Select 15 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.
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: In testing fifteen receipts, two exceptions were noted where the receipts could not be matched to deposit slip total.

The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto Lower Elementary School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto Lower Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Upper Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

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

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. Select 15 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.
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: No exceptions were noted as a result of applying the agreed upon procedures.

The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto Upper Elementary School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto Upper Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: It was noted that the Treasurer for school support organization has served more than two consecutive years. No other exceptions were noted as a result of applying the agreed upon procedures. No funds were paid directly to the school.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Middle School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

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

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. Select 15 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.
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: In performing the cash count while on the premises, it was noted that a receipt had not been issued for money received for concessions.

In testing four game receipts, one exception was noted where the ticket reconciliation did not agree to the deposit and two exceptions noted where the ticket reconciliations were not completed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto Middle School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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: In testing two fundraisers, one exception was noted where the principal approved the fundraiser after the start date.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto Middle School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

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

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. Select 15 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.
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: One exception noted regarding the cash count where money was not properly receipted in.

In testing fifteen receipts, four exceptions noted where there was no written receipt.

In testing five game receipts, it was noted that no receipts were written for athletic event ticket sales.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto High School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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: In reviewing checks written for the past month while on the premises, one exception was noted where there was no receipt attached to check.

In testing fifteen disbursements, one exception was noted where the supporting documentation did not agree to the check amount.

In testing six fundraisers, one exception noted where the date of approval by the principal was after the start date of fundraiser and two exceptions noted where the reconciliation section of the fundraiser form was not completed as required.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

North DeSoto High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: It was noted that the President of the school support organization had served more than 2 consecutive years. No other exceptions were noted as a result of applying the agreed upon procedures.

**DeSoto Parish School Board
Mansfield, Louisiana**

Stanley High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

Stanley 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: One exception noted where an outstanding check had not cleared in subsequent bank statements that was over 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.
2. Select 15 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.
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: In testing fifteen receipts, two exceptions noted in which the deposit did not include written receipts for gate money received.

In testing three game receipts, it was noted that none of the game deposits had written receipts. Additionally, the ticket reconciliations were not properly prepared.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

Stanley High School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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: The school does not have any active credit cards; therefore, no testing was performed.

In testing two fundraising activities, it was noted that one of the fundraisers was approved by the principal after the start date.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

Stanley High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

Comment: One exception noted where one student account had a deficit balance of \$73.08 for the two months tested.

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving for more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: In testing four school support organizations, it was noted that three of the organizations are not current on reporting requirements to the school. For two of the school support organizations, the President has served more than two consecutive years. For three of the school support organizations, the Treasurer has served more than two consecutive years. No confirmation returned from PTO school support organization; therefore, no testing could be performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

Grace House School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

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

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. Select 15 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.
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: No receipts issued in fiscal year by school. No exceptions were noted as a result of applying the agreed upon procedures for cash count.

The school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

Grace House School

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.
2. Select 15 disbursements on a random basis and test for the following attributes:
 - a. Check is signed by authorized personnel.
 - b. Evidence of receipts of goods or services.
 - c. Invoice amount agrees with check amount.
 - d. Charge is supported by proper documentation.
 - e. Invoice date is current when compared to date of check.
 - f. Accounting distribution/classification is consistent and correctly posted.
 - g. Charge appears to be necessary and reasonable.
 - h. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - i. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
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. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
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: In testing fifteen disbursements, one exception noted in which the invoice date was not current compared to date of the check.

No active credit cards nor fundraising activities were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2021**

Grace House School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
 - c. The President and Treasurer are not serving more than 2 years consecutively.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.



DeSoto Parish Schools

Clay J. Corley, Superintendent

The following information is being provided in response to the 2020-21 Student Activity Fund audit exceptions:

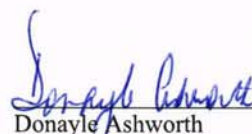
Operations of the student activity funds at each school were tested by external auditors based on a set of agreed upon procedures. The exceptions found at each school have been discussed with the principals and school bookkeepers. Plans are being prepared and executed to resolve any exceptions found to be existing at each school. Annual external audits of the schools will continue as well. A staff development session for school administration (including Athletic Directors) and bookkeepers will be delivered by one of our external auditors who will review student activity fund policies and speak on the importance of keeping accurate and complete financial records for the schools. Dates are being finalized now to be able to have this training again in July 2022.

The Grants/Cash Manager will continue his monthly review of financial reports (including bank reconciliations) for each school and will address any concerns as they are discovered.

The DeSoto Parish School Board is committed to the safekeeping of all its student activity funds and will continue to strive to achieve excellence in financial reporting and compliance for all our schools.



Clay Corley
Superintendent



Donayle Ashworth
Director of Business Services