



ST. JOHN THE BAPTIST SCHOOL BOARD

Agreed-Upon Procedures Reports

June 21, 1999

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~~PARISH CLERK OF COURT~~

~~Release Date SEP 29 1999~~

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Legislative Auditor



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period July 1, 1998 to May 31, 1999, at Leon Godchaux Junior High School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) There were no bank reconciliations completed for the period July 1, 1998 to May 31, 1999; therefore, this procedure was not performed.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000. There were no bank reconciliations completed for the period July 1, 1998 to May 31, 1999; therefore, this procedure was not performed.
 - (c) We agreed reconciliations to bank statement support for the months tested. There were no bank reconciliations completed for the period July 1, 1998 to May 31, 1999; therefore, this procedure was not performed.
- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review except those noted in Appendix A. All disbursements selected were agreed to supporting invoices except those noted in Appendix A. All invoices were paid within the prescribed discount period, if applicable, except those noted in Appendix A.
- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids and reviewed to ascertain whether the proper bidding procedures were followed.**



We noted that all of the disbursements selected which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.

- (4) **We reviewed collection log cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**

No receipts were prenumbered. There was a collection log maintained only for the month of September 1998. Four receipts were selected from that log. The four receipt items were agreed to the bank statements and deposit slips noting date of receipt and date of deposit per the bank statement without exception. As cash receipt records for only one month were maintained, this procedure was not completed.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for but were not with bank statements. All voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person which were not adequately supported by invoices or receipts except those noted in Appendix A.

- (7) **We observed that cash, investment records and reports are stored in secure locations.**

Cash is stored in a locked vault. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

All bank statements were available for review except those noted at Appendix A. Bank fees for the 8 statements reviewed ranged from \$8.00 to \$19.20. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item with the exception of those noted at Appendix A. All actual asset items selected agreed to the lists with the exception of those noted at Appendix A.

(12) We inquired of the principal or his/her designee as to outstanding contractual obligations.

There were no outstanding contractual obligations to the knowledge of the bookkeeper.

(13) We obtained detail investment information as of May 31, 1999, and agreed to supporting documentation.

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

(14) We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.

All 5 special events/fundraisers agreed to supporting documentation except those noted at Appendix A.

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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and the Legislative Auditor, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

Leon Godchaux Elementary
Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (2)

Bank statements were not available for the following months: July 1998, September 1998, and January 1999.

The following disbursements did not have proper supporting documentation:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
2885	\$300.00	TIPS	No invoice was provided.
2973	\$125.00	Karen Cox	No invoice was provided.
3068	\$81.39	not available	No invoice was provided and the check payee nor the signature verification could be determined as the check had not yet cleared the bank.

It could not be determined for the following disbursements, whether they were paid during the discount period:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
2885	\$300.00	TIPS	No invoice was provided
2973	\$125.00	Karen Cox	No invoice was provided
3068	\$81.39	not available	No invoice was provided

Procedure (3)

The following disbursements in excess of the verbal bid limit of \$500, were not supported by evidence of a verbal bid:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
2810	\$1,491.65	Chef Wholesale	No bids were taken
2817	\$1,132.10	Duncan Sports	No bids were taken
2826	\$1,233.75	Louche, Inc	No bids were taken
2886	\$840.00	Cherrydale Farm	No bids were taken

St. John the Baptist School Board

Leon Godchaux Elementary

Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (6)

The following check was made to a person but was not properly supported:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
2973	\$125.00	Karen Cox	No invoices or receipts provided

Procedure (9)

Bank statements were not available for the months of July 1998, September 1998, and January 1999; therefore, this procedure could not be performed for these months.

Procedure (11)

The following items selected from the property listing did not agree to the actual asset item:

<u>Item Number</u>	<u>Item Description</u>
3682	Printer—Hewlett Packard
3735	Radio
5981	Laminator
5982	Projector
6347	Computer—IBM Eduquest
5372	Transcriber
3333	Monitor—IBM
5985	Printer—IBM
6354	Computer—IBM Eduquest

The following actual asset items did not agree to the property listing:

<u>Item Number</u>	<u>Item Description</u>
10444	Computer—Compaq
11162	Printer—Hewlett Packard
5888	Typewriter—IBM
7967	Teacher's desk
4001	Podium

St. John the Baptist School Board

Leon Godchaux Elementary
Summary of Exception Items Noted During Agreed Upon Procedures Test work

Procedure (14)

The following items could not be agreed to supporting documentation as there were no receipt records for any of the events. Two events, Octoberfest and candy sales, were supported by incomplete fundraising forms.

<u>Event</u>	<u>Event Dates</u>	<u>Amount Collected Per Event Form</u>	<u>Agreed to Supporting Doc</u>
Octoberfest	10/30/98	not available	not available
Sweet Sale	12/15/98	\$121.25	not available
Catalog Sales	4/22/99-5/19/99	\$705.00	not available
Fashion Show and Dance	3/20/99	\$491.00	not available
Candy Sale	4/23/99-5/5/99	not available	not available

St. John the Baptist School Board

**Leon Godchaux Elementary
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 0700346309

Bank Statement Balance	Book Balance
<u>May 31, 1999</u>	<u>May 31, 1999</u>
\$15,204.66	not available

The May 1999 reconciliation was not completed.



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998 to May 31, 1999 at West St. John Elementary School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of May 1999 and October 1998. We tested the arithmetical accuracy of the bank reconciliations without exception.
 - (b) We tested the propriety of a total of 6 reconciling items (15 items were not available) at random including any item over 90 days old or over \$1,000 without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.

- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids and reviewed to ascertain whether proper bidding procedures were followed.**

We noted no disbursements in our selection which were over \$500 for verbal bids or over \$10,000 for written bids; therefore, this procedure was not performed.

- (4) We reviewed cash receipt records for the period (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**



All receipts selected were prenumbered and agreed to the bank statements and deposit slips without exception. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement without exception.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were maintained in monthly accounting folders as supporting documentation for invoices and were not with bank statements; therefore, this portion of the procedure was not performed. Because the checks were not sequentially maintained, we could not ascertain whether voided checks were maintained properly; therefore, this procedure was not performed. We noted no checks in our disbursement selection written to cash or to a person which were not supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are located in secure locations.**

Cash is stored in a locked vault. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety fees and the absence of deficits.**

There were no bank fees noted on the monthly statements. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item with the exception of those noted at Appendix A. All actual asset items selected agreed to the lists with the exception of those noted at Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the school principal.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

It was noted that no fundraising events were held in the current year; therefore, this procedure was not performed.

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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

West St. John Elementary School

Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (2)

The following disbursement had no supporting invoice or receipt:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
2209	\$50.00	Sesame Street

Procedure (11)

The following asset items were unable to be located at the school location:

<u>Tag #</u>	<u>Item</u>
3154	31543154 T.V. / VCR Combo
9591	95919591 Air Conditioner
9589	95899589 Freezer Chest - Gibson
8608	86088608 IBM Computer
9560	95609560 IBM Printer
9561	95619561 IBM Computer

The following items were identified at the school location, but could not be traced to the property listing:

<u>Tag #</u>	<u>Item</u>
7510	Wax Machine – Service Master
10656	Hard Drive – Compaq Pesari
8595	IBM Printer
8228	Hobart Warmer
8100	Beverage – Air Holder
2872	IBM Computer

St. John the Baptist School Board

**West St. John Elementary School
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 9019300813

Bank Balance
May 31, 1999
\$29,133.73

Book Balance
May 31, 1999
\$28,544.98



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of August 1, 1998 to May 31, 1999, on St. John Redirection Center (this school was opened in August 1998), which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

(1) We tested the arithmetical accuracy of bank reconciliations.

- (a) We selected bank reconciliations for the months of January and May of 1999. We tested the arithmetical accuracy of the bank reconciliations.

All reconciliations were arithmetically accurate, however the book balance was not properly reconciled to the bank balance for January and May as noted at Appendix A.

- (b) We tested the propriety of a total of 15 reconciling items at random including any item greater than 90 days old or over \$1,000, without exception.

- (c) We agreed reconciliations to bank statement support for the months tested.

All reconciliations agreed to related bank statement support except those noted at Appendix A.

(2) We tested for the existence of bank statements for each month. We selected 12 disbursements from bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period if a discount was applicable without exception.

(3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids.

We noted no disbursements which were either over the bid level of \$500 for verbal bids or over \$10,000 for written bids; therefore, this procedure was not performed.



- (4) **We reviewed cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**

We were only able to review documentation for three (3) cash receipts during the period. All cash receipts noted during review agreed to deposits denoted on the bank statements except those noted in Appendix A.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

The cash on hand is not included in the school's records and is not reported to the School Board as noted in Appendix A.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for and were with bank statements. We noted no voided checks during the period. We also noted no checks from our disbursement selections written to cash or to a person which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are located in a secure location.**

Cash is stored in a locked cash box. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The petty cash fund is not reconciled; therefore, this procedure was not performed.

- (9) **We reviewed all 10 bank statements for propriety of fees and the absence of deficits.**

There were no bank fees noted on the monthly reconciliations. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item without exception. All actual asset items selected agreed to the lists without exception.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the principal.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

There were no special events/fundraisers during the school year; therefore, this procedure was not performed.

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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

**St. John Redirection Center
Summary of Exception Items Noted During Agreed-Upon Procedures Test work**

Procedure (1)

The bank statements for January and May 1999 were not properly reconciled to the book balance.

The bank statement balance was reconciled to the cash balance on the books as of the day the reconciliation was prepared.

Procedure (4)

We noted three (3) cash receipts evidenced by check stubs from St. John the Baptist School Board as supporting documentation. We also noted other cash receipts for which there was no supporting documentation.

Procedure (5)

The cash on hand is not included in the school's records and is not reported to the School Board.

We counted cash on hand in the amount of \$12.41.

St. John the Baptist School Board

**St. John Redirection Center
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 0700363335

Bank Statement Balance
May 31, 1999
\$1,809.89

Book Balance
May 31, 1999
not available



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998 to May 31, 1999, at John L. Ory Elementary School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of October 1998 and May 1999. We tested the arithmetical accuracy of the bank reconciliations. The bank reconciliations were arithmetically accurate except as noted in Appendix A.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000 without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.
- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over the bid level of \$500 for verbal bids and over the \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.



- (4) **We reviewed cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**

All receipts selected were prenumbered and agreed to the bank statements and deposit slips without exception. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement without exception.

- (5) **We counted cash on hand and compared it to school's records and reported to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for and were with bank statements. All voided checks were properly maintained. We noted no checks in our disbursement selection written to cash or to a person which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are stored in a secure location.**

Cash is stored in a locked office. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school did not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$8.00 to \$40.99. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item without exception. All actual asset items selected agreed to the lists without exception.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper or the principal.

- (13) We obtained all investment information as of May 31, 1999, and agreed to supporting documentation.**

The school did not have any investments at May 31, 1999; therefore, the procedure was not performed.

- (14) We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

There were only 4 special events/fundraisers held at the school for the period. The 4 special events/fundraisers were agreed to supporting documentation without exception.

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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

John L. Ory School

Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (1)

The ending bank balance of the October 1998 bank reconciliation differed from the ending book balance by \$98.85.

Procedure (3)

The following disbursements over \$500 did not have evidence noting that verbal bids were solicited for the disbursement:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
2378	\$580.00	The Turtle Co, LLC
2118	\$545.19	Wal-Mart
2129	\$2,500.00	World's Finest Chocolate

St. John the Baptist School Board

**John L. Ory School
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 0700347372

Bank Statement Balance	Book Balance
May 31, 1999	May 31, 1999
<hr/>	<hr/>
\$21,032.43	\$17,484.96



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period July 1, 1998 to May 31, 1999, at Fifth Ward Elementary School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of December 1998 and May 1999. We tested the arithmetical accuracy of the bank reconciliations without exception.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000. All reconciling items tested were considered proper without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.
- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices with the exception of those noted at Appendix A. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids and reviewed to ascertain whether proper bidding procedures were followed.**

We noted no disbursements which were over the bid level of \$500 for verbal bids; therefore, this procedure was not performed.



- (4) **We reviewed a receipt book containing cash receipt records for the period of April 23, 1999 to June 15, 1999, the date of our field visit, (noting if cash receipts were prenumbered) and agreed 10 cash receipt items to bank statements and deposit slip noting date of receipt and date of deposit per bank statement.**

Cash receipts prior to April 23, 1999 were not available for testing; therefore, no procedures were performed for receipts prior to this date. No receipts were prenumbered. No schedule was maintained denoting which individual receipts were accumulated to comprise the deposits noted on the deposit slips and the bank statements; therefore, this procedure was not performed.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all were with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All cancelled checks and check carbons were maintained in monthly accounting folders as supporting documentation for invoices. As the cancelled checks and check carbons were not maintained sequentially, this procedure could not be performed. In addition, we could not ascertain whether voided checks were maintained properly; therefore, this procedure could not be performed. We noted no checks from our disbursement selections written to cash or to a person which were not adequately supported by invoices except those noted at Appendix A.

- (7) **We observed that cash, investment records and reports are located in a secure location.**

Cash is stored in a locked vault and/or desk drawer. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$9.31 to \$27. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the school as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

No items which were selected from the property list agreed to the actual asset items as the property listing was provided after fieldwork was completed and no classroom inventory lists were available. All actual asset items selected agreed to the lists with the exception of those noted in Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school and compared amounts to supporting documentation.**

There were only two (2) special events/fundraisers held at the school for the period. There was no supporting documentation for these two (2) fundraisers as noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, the management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

Fifth Ward Elementary School
Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (2)

The following disbursements did not have proper supporting documentation:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
2159	\$225.00	Rev. Charles Bell	No supporting documentation was provided to support this gift payment.
2173	\$451.50	Landmark Teez	No invoice provided.
2052	\$200.00	Jill Singleton	No receipt was provided.
2051	\$372.00	FKM	No invoice was provided.
2047	\$617.48	JPAS	No receipt was provided.

Procedure (6)

The following disbursements were made payable to cash or to a person which were not adequately supported:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
2159	\$225.00	Rev. Charles Bell	No supporting documentation was provided to support this gift payment.
2052	\$200.00	Jill Singleton	No receipt was provided.

Procedure (11)

The following items were asset items that could not be identified on the property listing:

<u>Tag Number</u>	<u>Item Description</u>
656	Metal 2 Drawer Cabinet
745	Duplicating Machine
8604	2 Drawer File Cabinet
729	2 Drawer Cabinet
10210	Computer
10864	Computer

St. John the Baptist School Board

Fifth Ward Elementary School

Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (14)

There were no fundraising forms completed for the following special events/fundraisers. As there were no documents to which to agree the cash receipts, the procedure could not be performed.

<u>Event</u>	<u>Event Dates</u>	<u>Amount Collected Per Form</u>	<u>Agreed to Supporting Doc.</u>
Cherry Dale Farms	not available	not available	not available
Concession Sales	not available	not available	not available

St. John the Baptist School Board

**Fifth Ward Elementary School
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 0700346244

Bank Statement Balance	Book Balance
<u>May 31, 1999</u>	<u>May 31, 1999</u>
\$19,014.00	\$11,660.98



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below, for the period of July 1, 1998 to May 31, 1999 at West St. John High School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of January and April 1999. We tested the arithmetical accuracy of the General Fund bank reconciliations without exception. Bank reconciliations for the Athletic Fund account were not complete and therefore this procedure was not performed for this account.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000. All reconciling items tested were considered proper without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.
- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.
- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids and reviewed to ascertain whether proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over the bid level of \$500 for verbal bids and over the \$10,000 for written bids, were adequately supported and followed the proper bidding procedures except for those noted at Appendix A.



- (4) **We reviewed cash receipt records for the months of August and November 1998 and January and May 1999 (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**

All receipts selected were prenumbered and agreed to the bank statements and deposit slips without exception. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement without exception.

- (5) **We counted cash on hand and compared to school's records and reported to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were maintained in monthly accounting folders and not with bank statements; therefore, this portion of the procedure was not performed. Because the checks were not sequentially maintained, we could not ascertain whether voided checks were maintained properly; therefore, this procedure was not performed. We noted no checks in our disbursement selection written to cash or to a person which were not supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are stored in secure locations.**

Cash is stored in a locked vault. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

There were no bank fees noted on the monthly statements. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item with the exception of those noted at Appendix A. All actual asset items selected agreed to the lists with the exception of those listed at Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

Only one special event/fundraiser was held during the period. There was no supporting documentation for the special events/fundraisers as noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, the management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

West St. John High School
Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (3)

The following items in excess of \$500 were not supported by evidence of a verbal bid.

<u>Check Number</u>	<u>Check Amount</u>	<u>Payee</u>
5580	\$ 524.15	Stumps
5349	\$ 539.00	Rousell's of LaPlace
5240	\$1,243.15	Premier School Agenda

Procedure (11)

The following asset items selected from property or classroom listings were not located at the school location:

<u>Tag #</u>	<u>Item</u>
9225	Projector – Duncan 500
9227	20 Inch Television
9167	Hydrogym
9123	Drafting Table

The following items were identified at the school location, but could not be traced to the property listing:

<u>Tag #</u>	<u>Item</u>
6439	Weight Bench
1175	Ice Machine Series 400
4286	IBM Computer

Procedure (14)

There was only 1 fundraising event, a candy sale, held at the school during the current year. The school maintained no formal documentation of the candy sale. Based on discussions with school personnel, it was noted that the sale yielded approximately \$600 in cash.

St. John the Baptist School Board

**West St. John High School
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 9019300503

General Fund

Bank Balance	Book Balance
<u>April 30, 1999</u>	<u>April 30, 1999</u>
\$72,250.81	\$58,839.90

Bank Account No. 9019300775

Athletic Fund

Bank Balance	Book Balance
<u>April 30, 1999</u>	<u>April 30, 1999</u>
\$35,391.33	not available

The May reconciliations for these two accounts were not completed. The April reconciliation for the Athletic Account was not completed.



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998 to May 31, 1999, at St. John Child Development Center, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

(1) We tested the arithmetical accuracy of bank reconciliations.

- (a) We selected bank reconciliations for the months of October 1998 and May 1999. We tested the arithmetical accuracy of the bank reconciliations without exception.
- (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000 without exception.
- (c) We agreed the reconciliations to bank statement support for the months tested without exception.

(2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.

All bank statements were available for review. All disbursements selected were agreed to supporting invoices. All invoices were paid within the prescribed discount period if a discount was applicable, without exception.

(3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether proper bidding procedures were followed.

We noted that all of the disbursements selected, which were over \$500 for verbal bids and over \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted at Appendix A.



- (4) **We reviewed cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**

All receipts selected were prenumbered. No schedule was maintained denoting which individual receipts were accumulated to comprise the deposits denoted on the bank statements and deposit slips; therefore, this procedure was not performed.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for and were with bank statements. All voided checks were properly maintained. We noted no checks in our disbursement selection written to cash or to a person which were not adequately supported by invoices.

- (7) **We observed that cash, investment records and reports are located in a secure location.**

All cash is stored in a locked cabinet. The school does not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$8.15 to \$20.97. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999, and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

None of the items selected from the lists agreed to the actual asset item and all actual asset items selected agreed to the lists with the exception of those noted at Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the principal or the bookkeeper.

- (13) **We obtained detail investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the School Board. We compared amounts to supporting documentation.**

There were only two special events/fundraisers for the period. No fundraising forms were completed and there was no documentation supporting cash receipts as noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the members of the Board of the St. John the Baptist School Board, management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

St. John Child Development Center

Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (3)

The following disbursement over \$500 had no evidence noting that a verbal bid was solicited for the purchase:

Check Number	Check Amount	Check Payee
1075	\$1,365.50	Nash Porter

Procedure (11)

The following items selected from the property listing provided were not agreed to an actual asset item:

Tag Number	Item Description
10552	Laser Printer
7289	IBM Computer
11010	Chest Freezer
4667	Cassette Recorder
3095	File Cabinet
2926	Storage Unit
3070	Computer
3663	CD, Radio Player
8042	Emerson Typewriter
7303	Dukane Projector

The following asset items could not be agreed to the listing provided:

Tag Number	Item Description
7621	IBM Printer
28686	Wooden Cabinet
28685	File Cabinet
28196	Compaq Computer
28103	Horizon Computer
28104	Amazing Monitor

St. John the Baptist School Board

St. John Child Development Center

Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (14)

There were no fundraising forms completed for the following special events/fundraisers. As there was no documentation with which to agree the cash receipts, the procedure could not be performed.

<u>Event</u>	<u>Event Date</u>	<u>Amount Collected</u>	<u>Agreed to Supporting Documentation</u>
Kite Day	not available	not available	not available
School Pictures	not available	not available	not available

St. John the Baptist School Board

**St. John Child Development Center
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 0700362649

Bank Statement Balance

May 31, 1999

\$5,292.88

Book Balance

May 31, 1999

\$5,239.02



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998 to May 31, 1999, at LaPlace Elementary, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of December 1998 and May 1999. We tested the arithmetical accuracy of the bank reconciliations without exception.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000 without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.

- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.

- (4) We reviewed collection log cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt agreed to date of deposit per bank statement without exception.**



- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for, but were not with bank statements. All voided checks were properly maintained. We noted no checks in our disbursement selections written to cash or to a person which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are stored in a secure location.**

Cash is stored in a locked office. The school does not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements ranged from \$8.30 to \$49.52. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item with the exception of those noted in Appendix A. All actual asset items selected agreed to the lists with the exception of those noted in Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper or the principal.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

All 5 special events/fundraisers selected agreed to supporting documentation except as noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

LaPlace Elementary
Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (3)

None of the following disbursements over \$500 had evidence noting that verbal bids were solicited for the purchases.

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
2661	\$507.23	Quill Corp
2815	\$1,148.19	Olan Mills
2827	\$2,322.00	U.S. Space Center
2845	\$2,422.15	Institutional Financial Service
2879	\$2,244.00	Premier Motor Coach
2878	\$2,709.00	U.S. Space Center

Procedure (11)

The following items from the property listing provided did not agree to actual asset items:

<u>Tag Number</u>	<u>Item Description</u>
not available	Cassette Player
not available	Television

The following actual asset items did not agree to the property listing provided:

<u>Tag Number</u>	<u>Item Description</u>
3520	Projector
not available	Projector
4472	Cabinet
4097	Cabinet
10319	Computer
4299	Record player
not available	VCR

St. John the Baptist School Board

Appendix A,cont.

**LaPlace Elementary
Summary of Exception Items Noted During Agreed-Upon Procedures Test work**

Procedure (14)

The amount of cash receipts noted on the general ledger did not agree to the amount of cash receipts noted on the fundraiser collection form for the following fundraiser:

<u>Event</u>	<u>Event Dates</u>	<u>Amount Collected Per Form</u>	<u>Amount Collected Per General Ledger</u>
Candy Sale	11/2/98-11/17/98	\$5,922.73	\$3,178.00

St. John Parish School Board
LaPlace Elementary
Listing of Bank Accounts as of May 31, 1999

Bank Account No. 0700346295

Bank Balance
May 31, 1999
\$43,351.69

Book Balance
May 31, 1999
\$28,054.21



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998 to May 31, 1999, at Garyville/Mt. Airy Math and Science Magnet School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) **We tested the arithmetical accuracy of bank reconciliations.**
- (a) We selected bank reconciliations for the months of October 1998, and May 1999. We tested the arithmetical accuracy of the bank reconciliations. All reconciliations were arithmetically accurate except those noted in Appendix A.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000 without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested, without exception.

- (2) **We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) **We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.

- (4) **We reviewed a computerized listing of all cash receipts (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**



No receipt records were prenumbered. We agreed the cash receipts to the bank statements and deposit slips except for those noted in Appendix A. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement except for those items noted in Appendix A.

- (5) **We counted cash on hand and compared it to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for and were with bank statements. All voided checks were properly maintained. We noted no checks in our disbursement selection written to cash or to a person which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are stored in secure locations.**

Cash is stored in a locked vault. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school did not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$8.90 to \$30.26. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

No items from the property list that was provided by the School Board agreed to actual asset items in the school, nor did the listing have information regarding any actual asset items that were physically at the school. There was no classroom inventory listing, therefore, the procedure could not be performed.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments at May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

Fundraising forms were not completed for special events/fundraisers as noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

**Garyville / Mt. Airy Math and Science Magnet School
Summary of Exception Items Noted During Agreed-Upon Procedures Test Work**

Procedure (1)

The May 1999 bank reconciliation was not arithmetically accurate nor was it properly reconciled.

Procedure 3

The following disbursements over \$500 did not have evidence noting that verbal bids were solicited for the disbursement:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
9633	\$760.00	Papa John's
9576	\$1,006.36	American Cancer Society
9604	\$780.00	Worldwide Spirit Association
9629	\$1,176.47	Sam's Club

Procedure (4)

The following cash receipts were included with other cash receipts and could not be specifically identified as a receipt that was included in a particular deposit denoted on the bank statement.

<u>Receipt Date</u>	<u>Receipt Amount</u>	<u>Deposit Slip Date</u>
12/18/98	\$562.00	not available
2/1/99	\$383.00	not available

Procedure (14)

There was one special event/fundraiser during the period. The fundraising forms were not completed for the following special event/fundraiser. As no documentation was provided, there were no records to which to agree the cash receipts and therefore the procedure could not be performed.

<u>Event</u>	<u>Event Dates</u>	<u>Amount Collected Per Event Form</u>	<u>Agreed to Supporting Doc</u>
Play-Drama Club	not available	not available	not available

St. John the Baptist School Board

**Garyville/Mt. Airy Math and Science Magnet School
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 700346252

Bank Balance
May 31, 1999
\$26,846.02

Book Balance
May 31, 1999
\$16,609.17



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period July 1, 1998 to May 31, 1999, at Glade School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of November 1998 and April 1999. We tested the arithmetical accuracy of the bank reconciliations without exception.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000. All reconciling items tested were considered proper without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.
- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices with the exception of those noted in Appendix A. All invoices were paid within the prescribed discount period, if a discount was applicable, except those noted in Appendix A.
- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over \$500 for verbal bids and over \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.
- (4) We reviewed cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**



All receipts selected were prenumbered and agreed to the bank statements and deposit slips without exception. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement except for those items noted in Appendix A.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were maintained in vendor folders as supporting documentation for invoices, and were not with bank statements; therefore, this portion of the procedure was not performed. Because the checks were not sequentially maintained, we could not ascertain whether voided checks were maintained properly; therefore, this procedure could not be performed. We noted no checks from our disbursement selections written to cash or to a person which were not adequately supported by invoices or receipts except those noted in Appendix A.

- (7) **We observed that cash, investment records and reports are stored in a secure location.**

Cash is stored in a locked office. The school does not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$8.00 to \$51.43. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the school as of May 31, 1999 and attached the support reporting bank and book balances as of April 30, 1999 (the May 31, 1999 reconciliation was not available) at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item except for those noted in Appendix A. All actual asset items selected agreed to the lists with the exception of those noted in Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

All 5 special events/fundraisers' supporting documentation was incomplete as noted at Appendix A.

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We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, the management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

**Glade School
Summary of Exception Items Noted During Agreed-Upon Procedures Test work**

Procedure (2)

The following disbursements were not adequately supported by invoices or receipts:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>	<u>Description</u>
3707	\$410.32	Cash	This check was to reimburse parents for orders that were not filled by the company, however, there was no schedule detailing which parent received which reimbursement.
3400	\$250	World's Finest Chocolate	There was no invoice for this item.

The following disbursements were not paid within the discount period:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
3379	\$1,130.71	Riddell/All American

Procedure (3)

The following items were over the bid level of \$500 for verbal bids but were not supported by evidence of a verbal bid:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
3441	\$1,727.10	Advanced Office
3379	\$1,130.71	Riddell / All-American
3410	\$ 925.75	Duncan Sports
3390	\$ 889.51	Grady J. Hall
3726	\$1,044.10	Applied Business Concepts
3728	\$1,171.13	Advanced Office

**Glade School
Summary of Exception Items Noted During Agreed-Upon Procedures Test work**

Procedure (4)

The following cash receipts were included with other cash receipts and could not be specifically identified as a receipt that was included in a particular deposit denoted on the bank statement.

Receipt Number	Receipt Date	Receipt Amount
403686	8/31/98	\$ 15.00
403730	10/7/98	\$390.00
403755	10/20/98	\$240.75
403796	11/9/98	\$185.75
402653	11/10/98	\$197.35
402755	1/20/99	\$180.00
229011	2/4/99	\$ 65.00

Procedure (6)

The following item was made payable to cash and was not supported by an invoice or receipts.

Check Number	Check Amount	Description
3707	\$410.32	This check was to reimburse parents for orders that were not filled by the company, however, there was no schedule detailing which parents received the reimbursements.

Procedure (11)

The following items were not agreed to a property listing as no property or inventory list was provided for items in the administrative offices.

Tag Number	Item Description
05623	Desk
not available	Copy Machine
05624	Credenza

Glade School
Summary of Exception Items Noted During Agreed Upon Procedures Test work

Procedure (14)

The fundraising forms were incomplete for the special events/fundraisers listed below. The gross amounts collected and the cost of the items sold were not noted on the forms. As the documentation was incomplete, there were no records to which to agree the cash receipts and therefore, the procedure could not be performed.

<u>Event</u>	<u>Event Date</u>
Book Fair	11/2/98-11/6/98
Concession at Football Game	9/15/98
Ribbon Sales	10/19/98-10/30/98
Christmas Catalog Sales	11/9/98-12/11/98
Christmas Card Sales	11/30/98-12/18/98

St. John the Baptist School Board

Glade School

Listing of Bank Accounts as of May 31, 1999

Bank Account No. 0700346279

Bank Statement Balance	Book Balance
<u>April 30, 1999</u>	<u>April 30, 1999</u>
\$51,912.40	\$45,628.63

The May 1999 reconciliation was not available.



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998, to May 31, 1999, on East St. John High School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of May 1999 and January 1999. We tested the arithmetical accuracy of the bank reconciliations without exception.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000 without exception.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.

- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over the \$500 bid level for verbal bids and over the \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.

- (4) We reviewed a computerized listing of cash receipt records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**



All receipts selected were prenumbered and agreed to the bank statements and deposit slips without exception. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement, without exception.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were properly accounted for and were with bank statements. All voided checks were properly maintained. We noted no checks in our disbursement selection written to cash or to a person which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are stored in a secure location.**

Cash is stored in a locked vault. The school does not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$35.10 to \$122.65. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item. We also selected 10 asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset item and all actual asset items selected agreed to the lists with the exception of those noted in Appendix A.

- (12) **We inquired of the principal or his/her designee as to outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the principal.

- (13) **We obtained all investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

Fundraising forms are not completed for special events/fundraisers as noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, management of the Board and Legislative Auditors and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

East St. John High School
Summary of Exception Items Noted During Agreed-Upon Procedures Test work

Procedure (3)

None of the following disbursements over \$500 had evidence noting that verbal bids were solicited for the purchases:

<u>Check Number</u>	<u>Check Amount</u>	<u>Check Payee</u>
6206	\$578.40	Ronald Heumann and Assoc.
6237	\$3,193.20	Terry Wall Enterprises
6250	\$875.90	County Resources
6755	\$3,120.49	Grundmann's

Procedure (11)

The following actual asset items did not agree the property listing provided:

<u>Tag Number</u>	<u>Item Description</u>
5857	Video cassette player
5650	Typewriter
3343	Computer - Tandy
4232	Computer-IBM Eduquest

The following items selected from the listing provided did not agree to actual asset items:

<u>Tag Number</u>	<u>Item Description</u>
14163	Television
3173	Video cassette player

Procedure (14)

Fundraising forms are not completed for special events/fundraisers. As no documentation was provided, there were no records to which to agree the cash receipts; therefore, the procedure could not be performed.

<u>Event</u>	<u>Event Dates</u>	<u>Amount Collected Per Collection Log</u>	<u>Agreed to Supporting Documentation</u>
Sadie Hawkins Dance	not available	\$3,125.00	not available
Freshman-Sophomore Formal	not available	\$1,180.00	not available
Christmas Dance	not available	\$2,363.70	not available
Junior Senior Prom	not available	\$8,707.00	not available
Yearbook Sales	not available	\$2,648.00	not available

St. John the Baptist School Board

**East St. John High School
Listing of Bank Accounts as of May 31, 1999**

Bank Account No. 0700346236

<u>Bank Statement Balance</u>	<u>Book Balance</u>
<u>May 31, 1999</u>	<u>May 31, 1999</u>
\$135,870.75	\$120,936.99



Suite 3500 One Shell Square
New Orleans, LA 70139-3599

**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

The Members of the Board
St. John the Baptist School Board

We have performed the procedures enumerated below for the period of July 1, 1998 to May 31, 1999 at East St. John Elementary School, which were agreed to by the Superintendent in our letter dated June 9, 1999. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- (1) We tested the arithmetical accuracy of bank reconciliations.**
 - (a) We selected bank reconciliations for the months of December 1998 and May 1999. We tested the arithmetical accuracy of the bank reconciliations without exception.
 - (b) We tested the propriety of a total of 15 reconciling items at random including any item over 90 days old or over \$1,000. All reconciling items tested were considered proper except those noted in Appendix A.
 - (c) We agreed reconciliations to bank statement support for the months tested without exception.
- (2) We tested for the existence of bank statements for each month. We selected 12 disbursements from the bank statements and agreed to supporting invoices, noting whether the invoice was paid within the discount period, if applicable.**

All bank statements were available for review. All disbursements selected were agreed to supporting invoices without exception. All invoices were paid within the prescribed discount period, if a discount was applicable, without exception.

- (3) We tested the disbursements noted in (2) above which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids, and reviewed to ascertain whether proper bidding procedures were followed.**

We noted that all of the disbursements selected which were over the bid level of \$500 for verbal bids and over \$10,000 for written bids were adequately supported and followed the proper bidding procedures except for those noted in Appendix A.



- (4) **We reviewed monthly cash receipt summary records (noting if prenumbered) and agreed 10 cash receipt items to bank statements and deposit slips noting date of receipt and date of deposit per bank statement.**

No cash receipts were prenumbered as is noted in Appendix A. All 10 cash receipts items tested agreed to the bank statements and deposit slips without exception. The dates of all deposit slips for the items tested agreed to the date of deposit per the bank statement without exception.

- (5) **We counted cash on hand and compared to school's records and report to School Board.**

There was no cash on hand at this school location; therefore, this procedure was not performed.

- (6) **We accounted for all checks issued and ensured that all are with bank statements or that voids were properly maintained, noting whether any checks were made to cash or to a person.**

All checks were maintained in monthly accounting folders, and not with bank statements; therefore, this portion of the procedure was not performed. Because checks were not sequentially maintained, we could not ascertain whether voided checks were maintained properly; therefore this procedure was not performed. We noted no checks from our disbursement selections written to cash or to a person which were not supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are stored in a secure location.**

Cash is stored in a locked vault. The school did not maintain any investments; therefore, this procedure was not performed.

- (8) **We reviewed the reconciliation of petty cash funds at May 31, 1999.**

The school does not maintain a petty cash fund; therefore, this procedure was not performed.

- (9) **We reviewed all 11 bank statements for the propriety of fees and the absence of deficits.**

Bank fees for the 11 statements reviewed ranged from \$8.30 to \$44.61. There were no deficits noted on the bank statements.

- (10) **We compiled a list of all bank accounts of the School as of May 31, 1999 and attached the support reporting bank and book balances at Appendix B.**

- (11) **We obtained the school's property list or classroom inventory list and selected 10 items from the list and agreed them to the actual asset item without exception. We also selected 10 asset items and traced them to the property list or school classroom inventory list without exception.**

- (12) **We inquired of the principal or his/her designee as to the existence of outstanding contractual obligations.**

There were no outstanding contractual obligations to the knowledge of the bookkeeper.

- (13) **We obtained detail investment information as of May 31, 1999 and agreed to supporting documentation.**

The school did not have any investments as of May 31, 1999; therefore, this procedure was not performed.

- (14) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

All 5 special events/fundraisers tested agreed to supporting documentation except those noted at Appendix A.

* * * * *

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Members of the Board of the St. John the Baptist School Board, the management of the Board and the Legislative Auditor and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

KPMG LLP

June 21, 1999

St. John the Baptist School Board

**East St. John Elementary School
Summary of Exception Items Noted During Agreed-Upon Procedures Test work**

Procedure (1)

The following outstanding checks for the month of December 1998 were noted as not having cleared the bank by May of 1999:

<u>Check Number</u>	<u>Amount</u>
542	\$16.86
751	\$33.85
919	\$40.00
875	\$30.00

Procedure (3)

KPMG selected 9 items over the bid limit of \$500 for verbal bids. No disbursements in excess of \$10,000 were noted. Of the nine items selected, the following were not supported by evidence of a verbal bid:

<u>Check Number</u>	<u>Check Amount</u>	<u>Payee</u>
1329	\$1,989.02	Xerox
1333	\$630.97	The Re-Print
1255	\$520.00	Showboard
1352	\$836.00	A-Z Paper Co., Inc.
1358	\$508.75	Landmark Teez
1221	\$630.50	Green Meadows Cultural

Procedure (4)

Cash receipts were not prenumbered, but were maintained on carbon copy forms. We noted that deposit dates did agree to receipt dates; however, all cash receipt dates were the same.

Procedure (14)

Of the 5 fundraisers selected for testwork, two events, the Book Fair and a Candy Sale, were not supported by appropriate documentation. The fundraising form for the Candy Sale was also incomplete. It was also noted that the Popcorn Sales were not represented by a Fundraising Form, but was reported in a Teacher's Collection Log Report.

St. John the Baptist School Board
East St. John Elementary School
Listing of Bank Accounts as of May 31, 1999

Bank Account No. 0700346287

Bank Balance
May 31, 1999
\$17,873.63

Book Balance
May 31, 1999
\$15,907.10



St. John the Baptist Parish School Board

118 West 10th Street • P. O. Drawer AL • Reserve, Louisiana 70084

Phone: 504-536-1106 • FAX: 504-536-1109

"Meeting the Challenges of the 21st Century"

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Superintendent

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LaPlace, LA 70068
652-1000

September 1, 1999

Office of Legislative Auditor
1600 North Third Street
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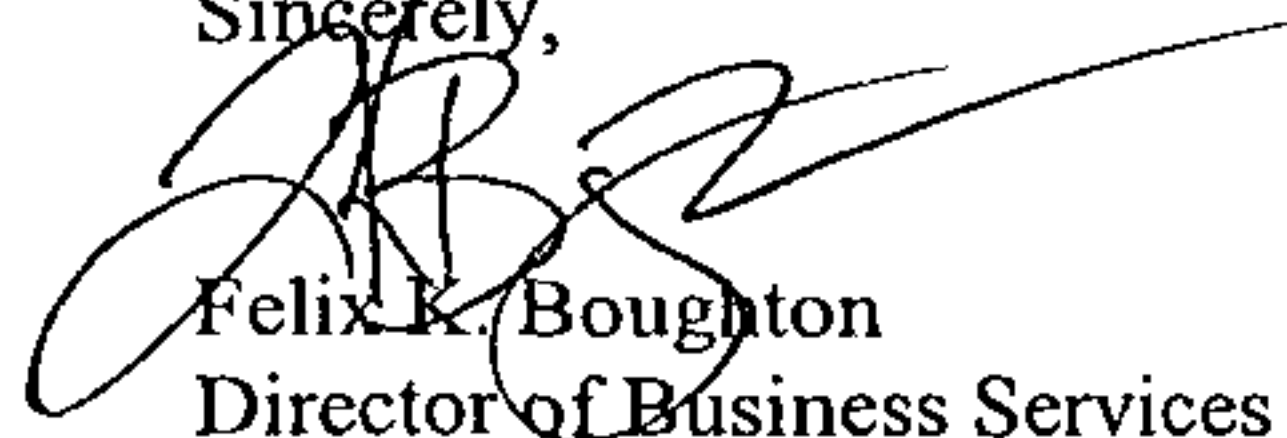
Dear Dr. Kyle:

We contracted with KPMG Peat Marwick to perform certain procedures on our student activity funds. The purpose was to review the bookkeeping practices and procedures in our schools. We discussed this report with the entire staff of Principals as a group. We now have individual meetings scheduled with each Principal to discuss the plans of action that should be taken to resolve the issues brought to our attention by the KPMG review.

We will require all Principals to give the central administration their written plan for corrective action. Also, we will require our auditors to once again perform this type of review in May 2000. The purpose of these procedures will be to check the status of the corrective actions taken and to continually review the accounting practices and procedures used in our schools.

If you have any questions please feel free to call me at 1-800-296-1106.

Sincerely,



Felix K. Boughton
Director of Business Services

xc: Ms. Joy L. Shelvin, KPMG Peat Marwick

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