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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date DEC 22 1999

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 1999

TABLE OF CONTENTS

	<u>SCHEDULE</u>	<u>PAGE</u>
INDEPENDENT ACCOUNTANTS' REPORT		1
RAYVILLE HIGH SCHOOL		2
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	1	3-5
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	2	6-7
DELHI ELEMENTARY		8
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	3	9-10
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	4	11-14
RAYVILLE JUNIOR HIGH SCHOOL		15
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	5	16-18
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	6	19-22
DELHI JUNIOR HIGH SCHOOL		23
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	7	24-26
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	8	27-29
DELHI HIGH SCHOOL		30
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	9	31-33
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	10	34-36

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 1999

TABLE OF CONTENTS (Continued)

	<u>SCHEDULE</u>	<u>PAGE</u>
MANGHAM HIGH SCHOOL		37
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	11	38-40
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	12	41-43

Bonnie T. Robinette, CPA

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INDEPENDENT ACCOUNTANTS' REPORT

TO THE BOARD OF DIRECTORS
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 1999. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, I 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.

The procedures I performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and my findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above 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.


Bonnie T. Robinette, CPA

Monroe, Louisiana
September 1, 1999

RAYVILLE HIGH SCHOOL

RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1999 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for the one bank account.

Richland State Bank	\$35,464.12
---------------------	-------------

- d. I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. I examined all interfund transfers, if any.
There were no interfund transfers.
- f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 1999.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. I investigated any old outstanding checks.

All outstanding checks were less than 30 days old..

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 1

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 1

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

C. EXPENDITURES (Continued)

9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No supporting documents were available for four of the fifteen receipts pulled as follows:

McKay	COE/CME	88.50
K.Newsom	Student Council	105.00
Watson	Baseball	100.00
D. Adams	Stingers	110.05

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a school employee. I recommend the school implement controls over receipts as follows:

99-1 All teachers or sponsors of organizations who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teacher's log book (or a copy) should be turned in to the school office at year-end to provide an audit trail of receipts.

CORRECTIVE ACTION PLAN: All teachers will keep a record of all monies received. At time of deposit, the secretary will stamp the date and amount deposited. A copy will be maintained by the secretary and the teacher.

Contact person: Harry Lewis, Principal

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 2

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI ELEMENTARY

DELHI ELEMENTARY

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1999 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank of Delhi	\$28,183.63
Guaranty Bank of Delhi	5,345.53

- d. I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. I examined all interfund transfers, if any.
There were no interfund transfers.
- f. All outstanding checks as June 30, 1999 cleared in the subsequent month.

2. I obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at year-end.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

Cash was invested in a public NOW account.

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:

- a. I traced to the bank validated deposit slip.
- b. I determined if the deposits were made on a timely basis.

DELHI ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

B. REVENUES (Continued)

- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

DELHI ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI ELEMENTARY.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No supporting documents were available for seven of the fifteen receipts pulled.

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a school employee. At present, funds are not accountable by the school until received by the school bookkeeper. I recommend the school implement controls over receipts as follows:

99-1 All teachers who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teachers' log book (or a copy) should be turned in to the school office at year-end to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: We will be able to reconcile student receipt pages with our deposit slips. The secretary will write the receipt page number(s) on the deposit slip so it can be easily traced.

Contact person:Carolynn Franks, Principal

99-2 Concession receipts should be counted and receipted under dual control. Two persons should sign a form acknowledging the amount collected and receipted to the school bookkeeper.

CORRECTIVE ACTION PLAN: All concessions will be received by two individuals. These two employees will sit and count the money together. A receipt will be issued from the concession receipt book signed by both employees. The receipt will be turned in to the office with the day's revenue. This receipt will be stapled to the office receipt and in turn stapled to the deposit slip.

Contact Person: Carolynn Franks, Principal

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 4

DELHI ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The following checks were marked as PAID on the vendor's statement, the original supporting invoices were not cancelled to prevent duplicate payment.

<u>Check #</u>	<u>Payee</u>
7199	Discount Builders
7201	Maxwell Hardware
7218	Mita Copystar

2. Five of the twenty-five checks were signed by one signature only.
3. None.
4. None.
5. None.
6. Two invoices were paid late. Finance charges of \$10.60 were paid on the late invoices.
7. None.
8. The following checks included sales tax:

#7199	Discount Builders
-------	-------------------
9. None.
10. None.

DELHI ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999

EXPENDITURES (Continued)

My recommendations are as follows:

99-3 I noted several instances listed above where invoices were not canceled properly to prevent duplicate payment of the same invoice. All invoices should be marked paid on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: All invoices will be stamped "paid." After the stamp, the check number and date written will be recorded. This will help prevent any duplication in the future.

Contact person:Carolynn Franks, Principal

99-4 Five of the twenty-five checks selected for testing were signed by only one person. State law requires that no monies be disbursed from school fund accounts without two signatures. This practice should be followed without exception.

CORRECTIVE ACTION PLAN: Due to a turnover in office personnel, particularly the position of secretary, there were instances when a check had to be issued with one signature. A new secretary has been hired, and the school does not anticipate this occurrence again.

Contact person: Carolynn Franks, Principal

99-5 One check was noted which included payment of sales tax. Since the school is tax-exempt, this results in an unnecessary expenditure. Care should be taken to avoid paying sales tax.

CORRECTIVE ACTION PLAN: Since August of 1999, all school personnel, especially the office employees, have been instructed that the school is tax-exempt.

Contact person: Carolynn Franks, Principal

RICHLAND PARISH SCHOOL BOARD

SCHEDULE 4

Rayville, Louisiana

DELHI ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES (Continued)

99-6 I noted two invoices which were paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

CORRECTIVE ACTION PLAN: Due to staff changes in the office, invoices were not paid on time. In the future, we anticipate that our expenses will be paid on a timely basis, and late charges will not be added.

Contact Person:Carolynn Franks, Principal

RAYVILLE JUNIOR HIGH SCHOOL

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 5

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

C. EXPENDITURES (Continued)

8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. *Expenditure is allowable under allocable laws.*

D. ADDITIONAL PROCEDURES

As a result of items noted during the above procedures, the procedures were amended to include the following:

1. I reviewed the list of cash disbursements for the year ended June 30, 1999. I noted any payments to individuals. I obtained support to determine the propriety of any checks to individuals.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RAYVILLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of RAYVILLE JUNIOR HIGH SCHOOL.

REVENUES

I noted the following exceptions in my test of 15 receipts:

- A. None
- B. Four of the fifteen receipts were not deposited in the bank on a timely basis.
- C. None.
- D. Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No supporting documents were available for three of the fifteen receipts pulled.

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a teacher or club sponsor. I recommend the school implement controls over receipts as follows:

- 99-1 All teachers or club sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teachers' log book (or a copy) should be turned in to the school office at year-end to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: All teachers and club sponsors who handle money will maintain a log of all collections of monies from students. Amounts collected will be recorded on the log and given to the principal or secretary for receipt when money is turned in. The teacher's log book (or copy) will be turned in to the school office at year-end to provide an audit trail of the receipts.

Contact person: Dan Lane, Principal

- 99-2 I noted three of the fifteen deposits tested were deposited with more than a three-day lag between date of receipt and date of deposit. Daily deposits serve as an important control device to prevent loss of funds. I recommend the school make daily deposits.

CORRECTIVE ACTION PLAN: All deposits will be made on a daily basis.

Contact person: Earline Love, Secretary-Bookkeeper

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 6

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Four of the twenty-five checks selected were marked PAID on the vendor's statement. The original invoices were not canceled to prevent duplicate payment.
2. Three checks were signed by only one person, two checks were signed with a rubber signature stamp.
3. None.
4. None.
5. The following checks did not have proper documentation:

7476	Gulf Coast Research	\$ 25.00
7641	Winnsboro Sports	3.15
7647	Carol White	400.00
7783	Julianne Branch	8.71

6. None.
7. None.
8. None.
9. None.
10. The following checks are questioned as allowable costs:

7473	Bo Clark	\$ 50.00
7647	Carol White	400.00
7745	Burger King	40.60
7774	Johnny's Pizza	96.00

ADDITIONAL PROCEDURES

1. I noted the following checks were paid to employees for additional services to the school:

7391	Larry Wilson	\$600.00
7449	Coach Woodson	470.00
7456	Fontenot	160.00
7473	Bo Clark	50.00
7475	Doyle Clark	160.00

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

ADDITIONAL PROCEDURES (Continued)

7485	Bo Clark	60.00
7646	Bo Clark	400.00
7647	Carol White	400.00
7685	Coach Fontenot	375.00
7829	Andrew Bias	500.00
7899	Carol White	400.00
7900	Bo White	385.00

2. The following substitutes were paid by the school rather than through the central office:

7653	Teresa Jackson	36.05
7902	Lisa Woodson	110.25

3. The following checks were paid to school employees for reimbursement of costs incurred. However, adequate documentation was not available for the costs.

7392	Carol White	14.74
7418	Carol White	250.00
7450	Carol White	50.00

My recommendations are as follows:

- 99-3 I noted several instances listed above where invoices were not canceled properly to prevent duplicate payment of the same invoice. All invoices should be marked "paid" on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: All invoices will be marked "paid" on the face of the original vendor's invoice including date, check number, and amount paid.

Contact Person: Earline Love, Secretary-Bookkeeper

- 99-4 State law requires two signatures to disburse school funds. I noted three checks with only one signature. This practice should be ceased.

CORRECTIVE ACTION PLAN: All checks will have two signatures.

Contact Person: Dan Lane, Principal

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 6

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES (Continued)

- 99-5 Two checks selected for testing were signed with a rubber stamp. This practice negates the effect of dual check signing. All checks should be signed with an original signature or a signature machine with adequate controls.

CORRECTIVE ACTION PLAN: All checks will be signed with an original signature.

Contact Person: Dan Lane, Principal

- 99-6 I noted several instances listed above where checks were paid without adequate supporting documents. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt of goods, and proper approval.

CORRECTIVE ACTION PLAN: Checks will be paid with supporting documents. Original invoice, evidence of receipt of goods, and proper approval will be required.

Contact person: Dan Lane, Principal

- 99-7 Several employees of the school were paid as contract labor for additional duties performed for the school. These payments must go through the central office as approved overtime, supplements, etc. Any payment of employees at the school level is inappropriate. It is a violation of state ethics law for an agency to enter into a contract with an employee of that agency. In addition, the IRS requires payroll tax withholding on all payments to employees. I recommend the school discontinue this practice.

CORRECTIVE ACTION PLAN: All payments to school employees will go through the central office as approved overtime, supplements, etc.

Contact person: Dan Lane, Principal

DELHI JUNIOR HIGH SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 7

DELHI JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1999 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for one bank account.

	<u>Per Books</u>	<u>Reconciled Bank</u>
Deposit Guaranty	\$15,869.71	15,787.81

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. There were no outstanding checks in the June 30, 1999 bank reconciliation.

2. I obtained a list of certificates of deposit for the year and:

a. Certificates of Deposit:

	<u>Per Books</u>
Deposit Guaranty	\$ 6,069.78
Guaranty Bank	33,503.02

b. I tested the reasonableness of interest income.

DELHI JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

A. CASH AND CASH EQUIVALENTS (Continued)

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 7

DELMONTE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

C. EXPENDITURES (Continued)

6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

DELHI JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi Junior High School.

CASH

99-1 Cash balance per the general ledger differed from the reconciled book balance by \$81.90. It appeared bank charges were not entered in the ledger. All transactions should be entered into the ledger.

CORRECTIVE ACTION PLAN: This procedure was corrected effective for the 1999-2000 school year.

Contact Person: Leonard Guine, Jr., Principal

REVENUES

I noted one exception in my test of 15 receipts selected at random.

Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. Proper documentation was not available for one of the fifteen receipts pulled.

99-2 Pre-numbered tickets were used for admission to a faculty-student game. However, a reconciliation was not prepared. A reconciliation should be made of tickets issued, sold and the proceeds collected.

CORRECTIVE ACTION PLAN: This procedure will be corrected in the 1999-2000 school year.

Contact Person: Leonard Guine, Jr., Principal

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 8

DELHI JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The following checks were marked as PAID on the vendor's statement, the original invoices were not cancelled to prevent duplicate payment.

<u>Check #</u>	<u>Payee</u>
7951	Fred's Super Dollar Store

2. None.
3. None.
4. None.
5. None.
6. One invoice was paid late resulting in a finance charge of \$6.16.
7. None.
8. Check in item 6 above included unnecessary late charge of \$6.16.
9. None.
10. Check #8159 charged to office account was for a birthday cake.

DELHI JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES (Continued)

My recommendations are as follows:

99-3 I noted one instance listed above where an invoice was not canceled properly to prevent duplicate payment of the same invoice. All invoices should be marked "paid" on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: This procedure will be corrected in the 1999-2000 school year.

Contact Person: Leonard Guine, Jr., Principal

99-4 Care should be taken to obtain and pay invoices currently. One disbursement was noted that incurred a late charge of \$6.16.

CORRECTIVE ACTION PLAN: This late charge was incurred due to office receiving invoice late. This procedure will be corrected for the 1999-2000 school year.

Contact Person: Leonard Guine, Jr., Principal

99-5 One check was noted which could be questioned as an allowable expenditure. A policy needs to be set and followed for flower purchases and birthdays.

CORRECTIVE ACTION PLAN: This procedure will discontinue effective 1999-2000 school year.

Contact person: Leonard Guine, Jr., Principal

DELHI HIGH SCHOOL

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1999 and performed the following:

- a. I verified the mathematical accuracy of the reconciliation.
- b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. I compared the reconciled book balance to the general ledger for two bank accounts.

Deposit Guaranty	\$24,000.71
Savings Account	1,333.38

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

f. There were no outstanding checks at June 30, 1999.

2. I obtained a list of certificates of deposit for the year and:

a. Certificates of Deposit, Deposit Guaranty Bank

#7099649	\$ 2,392.05
#7104634	4,669.51
#9116105622	1,084.34

b. I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. There were no old outstanding checks at June 30, 1999.

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. *Documentation canceled to prevent duplicate payment.*
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 9

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

C. EXPENDITURES (Continued)

9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi High School.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. One deposit was not made on a timely basis. Locker fees received in August of 1998 were not turned in to the office for deposit to the bank until June of 1999.
- C. None
- D. None

99-1 Teachers should be instructed to turn all money in to the office on a timely basis. The holding of cash receipts should be prohibited.

CORRECTIVE ACTION PLAN: Teachers have been instructed to turn money in on a timely basis and a reconciliation program for Student Receipt Journals and Locker Fees is underway.

Contact Person: Larry Sanches, Principal

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 10

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. One disbursement in the amount of \$88.06 to Popeyes was not supported by an invoice.
4. None.
5. Check listed in item 3 above did not have proper documentation.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES (Continued)

My recommendations are as follows:

99-2 I noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Employees have been instructed they must have adequate documentation in order for bills they incur to be paid, or for them to be reimbursed for monies they have paid out on behalf of Delhi High School.

Contact person: Larry Sanches, Principal

MANGHAM HIGH SCHOOL

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1999 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled book balance to the general ledger for two bank accounts, General Fund - Richland State Bank - \$12,249.97 and Athletic Fund - Richland State Bank - \$10,206.26
 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. I examined all interfund transfers, if any.

There were no interfund transfers.
 - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year and:
 - a. CD - Richland State Bank - \$18,048.39
 - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a Certificate of Deposit and two public NOW accounts.

MANGHAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999

A. CASH AND CASH EQUIVALENTS (Continued)

4. I investigated any old outstanding checks.

Checks not clearing in the July bank statements are as follows:

	<u>Check #</u>	<u>Amount</u>
Athletic Fund:	4865	\$50.00
General Fund	13310	\$25.00

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:
- I traced to the bank validated deposit slip.
 - I determined if the deposits were made on a timely basis.
 - I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999**

3. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Endorsement agrees with payee.
7. Invoice date is current when compared to date of check.
8. Accounting distribution/classification is consistent and correctly posted.
9. Charge appears to be necessary and reasonable.
10. Bids obtained if applicable.
11. Expenditure is allowable under allocable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 12

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham High School.

REVENUES

I noted no exceptions in my test of 15 receipts selected at random.

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. I noted one disbursement in which the statement, rather than the invoices were marked PAID.
2. None.
3. None.
4. None.
5. None.
6. One invoice to Hibbards Pep Supply was paid late resulting in a finance charge of \$6.68.
7. None.
8. Check listed in item #6 included finance charge of \$6.68.
9. None.
10. None.

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

My recommendations are as follows:

99-1 I noted one instance listed above where invoices were not canceled properly to prevent duplicate payment of the same invoice. All invoices should be marked paid on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: This will be corrected in the future.

Contact Person: Althan Smith, Principal

99-2 One invoice was noted that was paid late resulting in a finance charge of \$6.68. Care should be taken to pay invoices timely to avoid paying late charges.

CORRECTIVE ACTION PLAN: Bills are not paid until the sponsor checks and signs the invoice. We will instruct sponsors to provide a more timely review of the invoice.

Contact person: Rhonda Childress, Secretary-Bookkeeper

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

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SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1999

RAYVILLE HIGH SCHOOL

Revenues

Finding 98-1 Teacher receipt records.

Status: See finding 99-1

Expenditures

Finding 98-1 and 97-1 Cancellation of paid invoices.

Status: Resolved

Finding 98-2 Payments to employees.

Status: Resolved

HOLLY RIDGE ELEMENTARY *

Revenues

Finding 98-1 Teacher receipt records.

Status: Resolved

Finding 98-2 Concession receipts.

Status: Concessions are counted by two different individuals, but two signatures are not on the receipt book acknowledging receipt of the money.

Finding 98-3 Gate receipts.

Status: Gate receipts are not counted upon exchange of money between personnel responsible for selling tickets, etc.

Expenditures:

Finding 98-1 Inadequate supporting documentation.

Status: Resolved

Finding 98-2 Cancellation of paid invoices.

Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1999

HOLLY RIDGE ELEMENTARY (Continued)
Expenditures: (continued)

Finding 98-3 Dual signatures on checks.
Status: Resolved

Finding 98-4 Payment of sales tax
Status: Resolved

Finding 98-5 Allowable expenditures
Status: Resolved

RICHLAND SPECIAL SCHOOL *

Expenditures:

Finding 98-1 Cancellation of invoices.
Status: Resolved

Finding 98-2 Dual signatures on checks.
Status: Resolved

DELHI JUNIOR HIGH SCHOOL

Expenditures

Finding 98-1 and 97-1 Inadequate supporting documentation.
Status: Resolved

Finding 98-2 and 97-2 Cancellation of paid invoices.
Status: See current year finding 99-3

Finding 98-3 Dual signatures on checks.
Status: Resolved

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1999**

**DELHI JUNIOR HIGH SCHOOL (Continued)
EXPENDITURES (Continued)**

Finding 98-4 Late payment of invoices.
Status: See current year finding 99-3

Finding 98-5 Allowable expenditures.
Status: See current year finding 99-4

DELHI HIGH SCHOOL

Revenues

Finding 98-1 Club activity receipts.
Status: Resolved

Expenditures:

Finding 98-1 Cancellation of paid invoices
Status: Resolved

Finding 98-2 and 97-1 Late payment of invoices.
Status: Resolved

MANGHAM HIGH SCHOOL

Revenues:

Finding 98-1 Club activity receipts.
Status: Resolved

Expenditures:

Finding 98-1 Cancellation of paid invoices.
Status: See current year finding 99-1

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1999**

* These schools were not included in the current year rotation and have not been revisited by the accountant. The status of prior year findings is a result of a review done by Central office personnel.