

**Richland Parish School Board
Bossier, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
July 1, 2002 through January 16, 2004**

**Richland Parish School Board
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March 1, 2004

Independent Accountant's Report on Applying Agreed-Upon Procedures

Mr. John Sartin, Superintendent
Richland Parish School Board
P. O. Box 999
Rayville, LA 71269-0599

Dear Mr. Sartin:

We have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board solely to assist you in determining if receipts of Rayville Junior High were properly recorded, receipted and deposited for the time period July 1, 2002 through January 18, 2004, and selected disbursements were for approved charges of the school. The School Board is responsible for Rayville Junior High's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the 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.

PROCEDURES	FINDINGS
<ol style="list-style-type: none">1. Trace receipts for the time period July 1, 2002 through January 16, 2004 gathered from teachers and club sponsors to deposit in the bank.2. Request bank statements from the bank for the months of July 2002 through December 2003. Review documentation for any checks written and endorsed by the school secretary to ensure documentation exists and is adequate.3. Review disbursements to Wal-Mart, Sam's Club, and Kaye's Food Market to identify items which could be personal items. Ask Principal to review documentation and identify items which were not school related items.	<ol style="list-style-type: none">1. Total receipts which could not be traced to a deposit totaled \$18,599.57. See attachment 1 for a listing of those receipts by club or class account.2. Checks totaling \$3,832.23 were written to the school secretary and endorsed by the school secretary for which there was no documentation to support the disbursement. See attachment 2 for a listing of these checks.3. Several disbursements to Wal-Mart, Sam's Club, and Kaye's Food Market were for items which could be personal items. Attachment 3 lists the items which were identified as personal either by the Principal of the school or the school secretary.

Mr. John Santin, Superintendent
Richland Parish School Board
Rayville, Louisiana
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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting record. 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 information and use of the Richland Parish School Board and is not intended to be and should not be used by anyone other than those specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:512 this report is distributed by the Office of the Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
March 5, 2004

BOULDER PARISH SCHOOL BOARD
 BAYVILLE JUNIOR HIGH SCHOOL

RECEIPTS FROM TEACHERS AND CLUB SPONSORS
 NOT TRACKED TO DEPOSIT IN THE BANK
 FOR THE PERIOD JULY 1, 2002 THROUGH JANUARY 16, 2004

CLUB OR CLASS ACCOUNT

Rate Code	Balance Club	Contribution	Admission	Library	Code	Play	ICE	Fee & Parent	Project Branch	General	Total
185.00	206.08	275.80	72.15	458.30	199.25	155.18	201.00	904.28	0.00	39.00	
170.00	191.04	71.88	124.88	158.80	146.80						
80.00	407.08	97.50	9.58	54.00	180.81						
1,000.00	806.64	82.80	126.15	8.00							
220.00	543.08	68.80	60.08	41.00							
80.00	247.08	182.00	179.32	477.40							
55.00	270.08	28.80									
	489.54										
	143.08										
	29.34										
	1,365.08										
	80.08										
	19.08										
15.00	73.08	85.80	262.08	68.10		24.08		63.88	24.80		
	65.08	180.08	180.08	18.80							
		289.01									
1,047.90	4,980.04	1,181.01	1,280.00	1,785.88	933.08	178.18	201.00	928.20	24.80	39.00	11,495.07

BOHLENS PARISH SCHOOL BOARD
 RIVIERE JUNIOR HIGH SCHOOL

CHECKS PAID TO MELANIE DYE
 WITH NO SUPPORTING DOCUMENTATION
 FOR THE PERIOD JULY 1, 2013 THROUGH JANUARY 15, 2014

Date	Check Number	Check Amount
10/17/03	8211	1,250.00
8/17/03	8182	526.75
8/17/03	8171	523.25
8/18/03	8182	1,204.00
10/20/03	9446	523.25
11/18/03	1076	31.00
12/29/03	1086	480.00
12/18/03	1132	888.25
Total		5,885.25

WILLIAM HARRIS SCHOOL, 8000
 WYVILLE JACOBS-HARRIS SCHOOL

PERSONAL CHECKS DEPOSITED BY
 SUBJECT'S CONTRIBUTOR(S)

FOR THE PERIOD JULY 1, 1981 THROUGH AUGUST 31, 1981

Check Number	Check Date	Date of the Deposit	Amount of Personal Deposit	Total personal deposits in check
PUL. 88007				
8000	07/02	07/02	22.86	
		07/02	24.24	
		07/05	19.90	
		07/05	13.52	
		07/05	4.12	
		07/05	2.92	98.70
8728	07/10	07/08	10.24	
		07/09	9.12	
		07/09	8.22	
		07/09	10.08	
		07/09	49.71	
		07/09	20.24	
		07/09	14.80	
		07/09	1.27	971.70
1508	08/10/81	08/10/81	28.88	
		08/10/81	37.70	
		08/10/81	5.00	35.00
1970	10/07/81	09/14/81	70.00	
		10/15/81	58.63	
		10/20/81	48.27	176.90
110	08/26	10/16/81	14.88	
		10/20/81	11.90	
		10/26/81	28.00	
		10/26/81	46.24	
		10/29/81	50.11	
		10/29/81	52.18	
		11/11/81	37.94	564.91

MCLEANSBORO SCHOOL BOARD
 BAYVILLE JUNIOR HIGH SCHOOL

PERSONAL CHECKS DEPOSITED IN
 THE SCHOOL BANK ACCOUNT

FOR THE PERIOD JULY 1, 2001 THROUGH JANUARY 15, 2004

Check Number	Check Date	Check Amount	Amount of Personal Checks	Total personal checks to date
1170	8/20/01	180.00	180.00	
		111.82	291.82	
		113.80	405.62	
		11,000.00	11,405.62	
		11,000.00	22,405.62	
		1,000.00	23,405.62	
			23,405.62	
MONTH TOTAL				
8078	10/1/02	21,120.00	44,525.62	
1140	4/27/03	40,000.00	84,525.62	
PER YEAR TOTAL				
8715	8/24/03	10,000.00	94,525.62	
TOTAL FOR ALL PERIODS				
				2,211,000

OFFICE OF
RICHLAND PARISH SCHOOL BOARD
JOHN R. SARTIN, SUPERINTENDENT
P. O. BOX 589
RAYVILLE, LOUISIANA 71268

Bob Adams
District 7
Member

Leann Cook
District 2
Vice-President

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District 1
Member

Sharon Lewis
District 3
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Barry Robinson
District 4
Member

Clayton Moore Sr.
District 5
Member

Patricia Jordan
District 6
Member

Walter Stephens
District 8
Member

David Bates
District 9
Member

March 8, 2004

To Whom It May Concern:

On Thursday, January 15, 2004 a member of the central office staff went to Rayville Junior High to perform internal control procedures. Upon arrival the Secretary, Melanie Dye, informed our staff members that all receipt information and bank reconciliations for the current year were at her home. Ms. Dye also called me and explained that she had been working on the items at home. Internal control procedures were performed on disbursements and one disbursement to Wal-Mart appeared to have paid several large personal charges. Upon notification of this, the principal, Clavin Christmas, asked Ms. Dye to return home and bring back the cash receipts and bank reconciliation records. Ms. Dye did not return to work that day. All financial records were removed from the school at this time.

On Friday, January 16, 2004 Ms. Dye reported to the school at her normal time. The firm of Allen, Green & Williamson was called to come and interview Ms. Dye in order to get all possible information. Ms. Dye was interviewed and presented with the Wal-Mart payment at which time she admitted to approximately \$750 in personal charges on this invoice but nothing else. Ms. Dye stated that the charges were made mistakenly by her daughter-in-law and she had intended to make them right. This story did not agree to the timing or the nature of the purchases in question. The Superintendent, John Sartin, was called and informed of the situation and Ms. Dye was sent home for the day and requested to turn in her keys with instructions to meet with Mr. Sartin Monday morning. The locks to the office area of the school were changed.

Monday, January 18, 2004 Ms. Dye met with the Superintendent at which time she was given the choice of resigning or being recommended for termination. Ms. Dye resigned.

Given the nature of the misappropriation and the short period of time during which this was carried out believe it was detected by our internal control structure, I do not plan to make any major changes in the procedures themselves. We have recently begun unannounced visits on a random basis to each school at least once during each school year. If any concerns exist, a school may be moved up on the schedule of visits, as was the case with Rayville Junior High School. During these visits, a haphazard sample of receipts and disbursements are tested as well as performing a review of the bank reconciliations, cash on hand and all current month transactions. One procedure that we have amended was to get all of our student activity fund bank accounts on line so we can print an original statement at any time rather than having to make a special request from the bank.

If you have any questions, please do not hesitate to call me at (513) 738-5864.

Sincerely,


English R. Minton, CPA
Business Manager