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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' REPORT

President and Board Members
Catahoula Parish School Board
Jonesville, Louisiana

At your request, we have applied the procedures enumerated below with respect to the accounting records of the school activity accounts of Harrisonburg High School, Jonesville Junior High School, and Jonesville Elementary School as of June 30, 1996, and for the period from July 1, 1995, through June 30, 1996.

Our specified procedures examination was made in accordance with generally accepted auditing standards and government auditing standards issued by the U.S. General Accounting Office. The examination was limited to the school activity accounts of Harrisonburg High School, Jonesville Junior High School, and Jonesville Elementary School, and included performing tests of receipts to determine whether recorded receipts adequately reflect all revenues of the individual schools, performing tests of disbursements to determine whether those disbursements were made in accordance with policies and procedures established by the school board, performing tests of the internal control structure for adequacy to insure proper accounting for all receipts and disbursement transactions and performing tests on compliance with applicable state laws. Our procedures also included an examination of the accounting records and financial practices of the selected school activity accounts to determine whether they are being conducted in accordance with the policies and procedures established by the Catahoula Parish School Board.

Because the procedures noted above do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on the selected school activity accounts of the Catahoula Parish School Board. In connection with the procedures noted above, no selected school activity accounts should be adjusted. However, we noted in the following paragraph, there were violations of the Catahoula Parish School Board School Activity Accounts Policy and Procedures Manual and state law. Had we performed additional procedures or had we made an audit of the financial statements of the selected school activity accounts of the Catahoula Parish School Board in accordance with generally

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
JONESVILLE ELEMENTARY SCHOOL ACTIVITY FUND
FOR THE YEAR ENDED JUNE 30, 1996

| | <u>BALANCE JULY 1, 1995</u> | <u>ADDITIONS</u> | <u>DEDUCTIONS</u> | <u>BALANCE JUNE 30, 1996</u> |
|---------------------------|---------------------------------|------------------|-------------------|----------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | <u>\$ 13,318</u> | <u>\$ 43,231</u> | <u>\$ 37,524</u> | <u>\$ 19,025</u> |
| LIABILITIES | | | | |
| Deposits due others | <u>\$ 13,318</u> | <u>\$ 43,231</u> | <u>\$ 37,524</u> | <u>\$ 19,025</u> |

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

Specified Procedures Examination
on School Activity Accounts
As of and for the Year Ended
June 30, 1996

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President and Board Members
Catahoula Parish School Board
Jonesville, Louisiana
Independent Accountants' Report,
June 30, 1996

accepted auditing standards, other matters might have come to our attention that would have been reported to you.

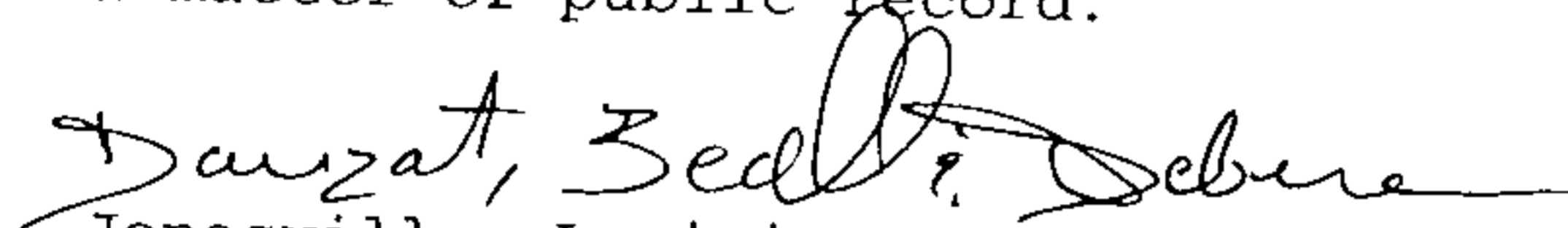
During the course of our procedures, we discovered the following findings as it relates to the internal controls and compliance with school board policies and the applicable state laws over the selected school activity accounts:

1. In accordance with state law and school board policy, the schools are required to obtain the principal's authorizing signature as well as one other staff member's signature on the invoice before any disbursements can be made from the school activity account. We noted two instances at Jonesville Junior High School and six instances at Jonesville Elementary School where the procedure was not performed.
2. The school board policy manual requires that all invoices which are paid be canceled by recording the corresponding check number and date on the face of the invoice. We found two instances at Jonesville Junior High School and six instances at Jonesville Elementary School where the school board policy was not followed.
3. The school board's policy manual and state law require that all disbursements be supported by source document invoices or payment receipts. We noted five instances at Jonesville Elementary School where the paid invoices were not on file.
4. The policies and procedures manual also requires school board approval on all purchases over \$2,000 in the school activity accounts. We found that Jonesville Junior High School wrote check #1646 to the Western Paper Company for \$2,391 and did not have approval by the board. Although Jonesville Junior High School was reimbursed by Jonesville Elementary School for \$897, the joint purchase invoice was only in Jonesville Junior High School's name. As a result, the purchase was deemed to be a violation of school board policy.

This report relates only to the selected school activity accounts of the Catahoula Parish School Board and does not extend to the financial statements of the Catahoula Parish School Board taken as a whole.

President and Board Members
Catahoula Parish School Board
Jonesville, Louisiana
Independent Accountants' Report,
June 30, 1996

This report is intended for the information of the members of the
Catahoula Parish School Board and its management. This restriction
is not intended to limit the distribution of this report, which is
a matter of public record.


Jonesville, Louisiana
September 23, 1996

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
HARRISONBURG HIGH SCHOOL ACTIVITY FUND
FOR THE YEAR ENDED JUNE 30, 1996

| | <u>BALANCE</u> <u>JULY 1, 1995</u> | <u>ADDITIONS</u> | <u>DEDUCTIONS</u> | <u>BALANCE</u> <u>JUNE 30, 1996</u> |
|---------------------------|---------------------------------------|------------------|-------------------|--|
| ASSETS | | | | |
| Cash and cash equivalents | <u>\$ 15,556</u> | <u>\$ 52,435</u> | <u>\$ 57,987</u> | <u>\$ 10,004</u> |
| LIABILITIES | | | | |
| Deposits due others | <u>\$ 15,556</u> | <u>\$ 52,435</u> | <u>\$ 57,987</u> | <u>\$ 10,004</u> |

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CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

**Specified Procedures Examination
on School Activity Accounts**
As of June 30, 1996 and for the period
from July 1, 1995, to June 30, 1996

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 OCT 16 1996

CATAHOULA PARISH SCHOOL BOARD
Jonesville, Louisiana

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
JONESVILLE JUNIOR HIGH SCHOOL ACTIVITY FUND
FOR THE YEAR ENDED JUNE 30, 1996

| | <u>BALANCE</u> <u>JULY 1, 1995</u> | <u>ADDITIONS</u> | <u>DEDUCTIONS</u> | <u>BALANCE</u> <u>JUNE 30, 1996</u> |
|---------------------------|---------------------------------------|------------------|-------------------|--|
| ASSETS | | | | |
| Cash and cash equivalents | <u>\$ 13,075</u> | <u>\$ 45,866</u> | <u>\$ 42,049</u> | <u>\$ 16,892</u> |
| LIABILITIES | | | | |
| Deposits due others | <u>\$ 13,075</u> | <u>\$ 45,866</u> | <u>\$ 42,049</u> | <u>\$ 16,892</u> |