SCHOOL ACTIVITY WAS SCHOOL ACTIVITY FUND

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NAME AND ADDRESS OF THE PARTY O

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SCHOOL SCHOOL DANS

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STUMBERY OF PRODUCES ORGENVATIONS AND RECOMMENDATIONS

SUBMARY OF FINDINGS, DISSIPLYATIONS AND RECOMMENDATIONS.

MANCHAN JUNIOR BIGH SCHOOL







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ISCHI, AND PARISH SCHOOL BOASIS Raccile, Louisiana

SCHOOL ACTIVITY FEND AGREEM FON PROCESSIES REPORT LUB THE YEAR ENDESSIES SE, 1896

union provisions of state law, this apper is a public document. A copy of the report has been submitted to the author of reviewed, early and the respect to the control of the control of



EWEST LALLEY E

THU EMEN OF A

D THE HOMED OF DESCRIPTIONS

TO THE BOARD OF DERECTORS
RICHLAND PARISH SCHOOL BOARD
Recells Leading

We have applied orderin agreed upon provedure, as deserbed in the accompanying Descriptor Providers for Telecord Rossell and Transaction, as advent school in Edubada Fasish as of and for the year of loci XI, 1995, as as 50th in our faster to you dead Discorder 21, 1995. This appeal upon procedure copage are performed in accordance with standards instablished be de-foreing status of Contribo Philis Assessit

The procedures we performed and the accusents to relied they prepared are set forth in the accompanyone Correspond or Procedures to Science Mounds and Transactions, and our findings activate charges are a few parts of the target. These contracts are set for the target interactions are procedured for contraction and set darks are accusable procedures procedured and procedures are procedured and our contraction and set darks are accusable and procedures are procedured and procedures are procedured and procedures are procedured as the accusable and accusable accusable and accusable and accusable and accusable accusable accusable and accusable accusable

findings, shows also and renormalization relative to be read a stand of species are stars over limited to be no whom to a core to core station is in moreastic with principle for differentiated against-spec procedure, and not for obtaining as to substitutioning or the financial content destroats. Assurable, one procedure content and the start of the start

attention that would have been reported to you.

This report refers only to the assemble and items specified in the assempancing Description of Procedures for Subscale Bounds and Timenacion and does not extend to any Financial summance of Related Parish Subscale Bounds and Parish Subscale Bounds and Related Parish Subscale Bounds

for Subcoud Financia and Trainsactions and done on extend to any financial summania of Rubband Fasish Subcol Bound, Student Arthrity Funds taken so a whole.

Au & Di in

Monece, Louisian Despher N. 1996 ALLEN, GRZEN & ROBINSTILLLP.



RICHLAND PARISH SCHOOL BOARD

DESCRIPTION OF PROCEDURES

FOR STLECTED RECORDS AND TRANSACTIONS

A. CASH AND CASH EQUIVALENTS

We obtained bank recognitiones for all bank accounts as of June 30, 1996 and and produced the

- s. We verified the methematical accuracy of the according ins.
- b. We agreed the balance per the bank statement to the amount shows on bank reconcilution. v. We compared the reconciled back balance to the general ledger for the case bank assumed

 - e. We experied all interfand transfers. If any
- I. We reported the measuring shods by comparing to the shocks clearing in subsequent much
- We obtained a list of confidence of deposit for the year and: A. There were no configures of deposit at how 33, 1900.
- 3. We determined that such has been redictionly invested as required by USA R.S. 38 2855, 36 323.
- One bank account was in entertwee at June 20, a public NOW assessed at Richland State Dark
- 4. There were no outstanding shocks more VII class out.

BUCHLAND PARISH SCHOOL BOARD SCHEDULE 1
Royelle, Louisiana

MAYVILLE HIGH SCHOOL

FOR THE YEAR ENDED JUNE 36, 1996

ES

We referred 15 recorpts on a standow basis and performed the following procedures

- We would to the bank nebboard deposit slip.
 We determined if the deposits near mode on a break have.
 - s. We have differ individual receipts within the deposit to the each receipts (contail to discussion that
 - the receipts harek total membered the deposit total.

 4. We stated the individual receipts written the deposit to their takend assumed before court another.
- Individual control of the second seco

NO BY FOR 16

We conducted our and of dishwarements upon targety-five cheaks substant on a rendom basis. Each

- Documentation canceled to previous
- Check signed by authorised presented.
- 3 Eridinas of receipt of goods or services
 - Invaios secure agrees with check annual.
 Chower is supported by proper decomposition.
- 6. Endosement agrees with payor.
- Invoice date is exercit when compared to date of abods.
- Change appears to be recovery and resumable.

RICHLAND PARISH SCHOOL BOARD

RASVILLE HIGH SCHOOL PESCRIPTION OF PROCEEDINGS

Reville Leaking

FOR SELECTED RECORDS AND TRANSACTIONS FOR THE YEAR ENDED HAVE 80, 1995

- C. EXPENDETURES (Continued)
 - 15. Bids shapped if products
 - 11. Executives is allowable under applicable have

The sixely of their tests are discussed in the recompanying Summary of Findings, Observations and

RAYVILLE HIGH SCHOOL SUMMARY OF FINDINGS, ORSERVATIONS AND RECOMMENDATIONS

FOR THE YEAR ENSED JUNE 34, 1996

This section of the report aummaticas aut findings, observations and recommendations as a south of storming the procedures described in the preceding section, Description of Procedures for Solicidal Records and

CENTES

We noted the following mospations in our anal of 15 receipts selected at student.

Attribute D involved making ransips hask in supporting documents evidencing control of the sacate conceptations by salest paramet. The supporting documents were available for one of the follows receipt

pailed.

The school is responsible for mostes more they are secreted by school prosented. This require economishing must be initiated when funds are first received by a school strategy. At present, funds are

1. Commercian reservine are named in to the office by contine performing incompatable functions in that they are responsible for ordering supplies, reading sales and reflying receipts. Adoption controls do not exact to the new. We recommend an internity of commercian between periodically to volve, A sample form for this procedure states from the Legislative Auditor's bandbook for School Askings Found in altitude to the revent or Tubels;

A morph form for the potentials taken from the Legislative Auditor's haddoork for School Activity Funds in attention to this report so Unided 1.

MANAGERHANT'S RESPONSE: Your recommendation will be implemented the following school man.

2. Teachers or eith recovery who handle recovery should maintain a log to account all collections of reserving them students. The annuals collected alreads in research on the log and given to the principal or income to the log of the collection of the few parts of the collection of the few parts of the collection of the collection

SUMPLARY OF FINISHIGS, DESERVATIONS AND RECOMMENDATIONS

REVENUES (Continued)

 Assessebility for amounts received from whele or starres should be required of the spensor. A clabceretir indicating them who there gold and those who laws see in generally adoquate. The amounts review benefit be compact that in the spensor.
 MANAGEMENT'S RESIDENCE: A lost indicating the names of these who have gold will be required.

I. Nime

Exceptions by attribute are recupped as follows:

. .

3. The following checks norw paid without adoption evidence of receipt of goods or services:

Check Pars Deception Amount
2007 Territor Appliance Sci. SSI.00

The check hinted in how A above did not have an invoice.
 The shock hinted in hour 2 above did not have adopting decommendation to nessero the elaboratorists.

Chade #20437 to South Central Bell included a past-time amount. Chade #29721 is tally into account a soland which had been graved for returned asses. An exocusted.

6. None

I. None

D. Nee.

SUMMARY OF FINISHES, OBSERVATIONS AND RECOMMENDATIONS FOR THE VEHICLESHED RIVE 33, 1996

Our recommendations are as follows.

EXPENSION (Continued)

11. Obrito head in line 3 above did not have adopute domination which could question the

 Editorizament should only be made than original territor. Upon preparat such involve should be marked PAID to careful the localist and prevent deplicate payments from marring.
 MANAGIMINT'S RESPONSE: Correct documentation and proper involces will be should be

 We stood second instance load above where dwale note paid solitoid adopted supporting forcement. It should be enhanced by all particular that dobusements self only to rank when adopted documentation colors. December 100 of the color of the rank when receipt of good and proper approach.
 MANAGEMENT'S RESPONDE: Documentation will be mendatory.

MANGHAM JUNIOR HIGH SCHOOL

CHEDITES

MCHLAND PARISH SCHOOL BOARD Rayelle, Lucidian

MANGRAM JUNIOR HIGH SCHOOL DESCRIPTION OF PROCESSIANS

FOR THE YEAR ENDED JUNE 28, 1996

CASH AND CASH EQUIVALENTS We obtained bank reconstitutions for all bank accounts as of Jane 30, 1906 and performed the following.

We verified the methorstrial severety of the reconstitution.

b. We agreed the balance per the bank statument to the errorat above on bank reconciliation

We compared the necessifed back behave to the grown ledger for one hard account.

Richland State Week \$33,040,00

We determined the propriety of deposits in transis, if any.

There were no deposes in crossic.

We exercised all introduct investors, if any

 Those was one extending check at June 30, 1996 in the amount of \$28.77. The check was resided subsequent to you cert.

2. We obtained a list of considence of deposit for the year and

We speed the amounts per CDs with the amounts rentermed by the bank.
 Contiferator of Danniel

613275 87,345.74

We determined that each has been sufficiently invased as required by LSA R.S. (9):2995, 39:327.

REVENUES

1. We selected 15 receipts on a needorn basis and parliamend the following procedures:

We record to the bank religions of special disc.

b. We determined if the deposits were made on a timely basis.

RICHLAND PARISH SCHOOL BOARD Repyllie, Louisiana

MANGRAM JUNIOR HIGH SCHOOL DESCRIPTION OF PROCEDURES

POR SELECTED RECORDS AND TRANSPORTEDAN A REVENUES (Continued)

c. We traced the individual receipts within the deposit to the easis receive, instead to determine that

4. We traced the individual accepts within the deposit to their related account below used, teacher 2. We inserted if the school successy or principal compared the deltar amount of studies from to the

We expedited our test of disturbaneous upon 25 shods selected on a random basis. Each sheek was

Decementation canoded to prevent deplicate payment Check signed by authorized presented.

Evidence of exertat of goods or services.

4. In some amount agrees with check amount

5. Charge is supported by proper documentation

5. Endonement spran with passes. Invoice date is current when company to date of shock.

9. Chasse appears to be recovery and repussable. 16. Bids obtained if sendouble

13. Exceeditors is allowable under applicable laws.

The results of these tests are discussed in the accompanying Summary of Findings, Observations and

BICHLAND PARISH SCHOOL BOARD SCHEDULE & Boyelle, Lucidiana

STRIMARY OF FINDINGS, ORSERVATIONS AND RECOMMENDATIONS

FOR THE YEAR ENDED JUNE 30, 1996

This nection of the report semmetries our findings, shearvalows and recommendations as a result of pin Soning the presenters described in the presenting sention, description of procedures for records and temestrions of Manghans Annior Nigh School.

We noted the following exceptions in our test of 15 requires selected at rendom

Ambier D involved making enough back to supporting discussion evidencing control of the society once assisted by otherd personnel. Since the solvent has not adopted amounts requiring discussmentation evidencing respons, no supporting determents were unabled for any of the fallow receipts public.

The school is suspossible for moster over they are noticed by wheel personnel. This masses assumed below must be initiated what failed are first second by a school completes. At present, funds not not accumulately be the above destination of the school tookloops. We recommended the period tookloops.

1 Transform or this appearance who handle money aboutd maintain a log to reward all collections of mazzine from students. The amounts collected should be recorded on this log and given to the principal or sociatory for receipt when the enemy is mored in. The matched log look for a engel should be noted in to the subsoil offers at your own to provide an audit study of the record.

MANAGEMENT'S RESPONSE: We did not keep a log lest year, but no no keeping a log for donyour.

The following abouts were marked as PAID on the vandor's statement, the original supporting involces:

was not exceeded to prevent displicate payment.

Check.il Exces

3444 White New Rottel Landy
3557 Bird Landy

1947 Outstie Con-Cola Banding Co 1957 Reyville Cleen Cola Banding Co 1961 Reyville Cleen & Migrac Co. 1961 Will Company Service 1960 Selector Cola A. Carry, Inc. 2071 Selector Cola A. Carry, Inc.

Winneboro Sports C

MANGHAM JENSON HIGH SCHOOL SUMMARY OF PINSENCS, ORSERVATIONS AND RECOMMENDATIONS

FOR THE YEAR ENDED JUNE 30, 1986. EXPENDITURES (Continued)

Check #3792 to Centery Toliphono was weeked PAED on the involute's reportant Check #4034 to Kalli Colver was marked PAID on a releasest tage attached in the render's scooper.

The following checks had no moved of receive

Elvanida Antiques

Well's Cleaners Survive

4 None

None.

10 None

II. Nec.

RECHLAND PARISH SCHOOL BOARD

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

Our recommendations are as follows

1. We need around increases listed above where involves were not rescribed exceptly to account durlings: MANAGEMENT'S RESPONSE: All invokes was supplied together with 'Told' contact on them in one place. They make placed in a fielder to here them from being best. Since our maning we have



RICHLAND PARISH SCHOOL BOARD DESCRIPTIONARY SCHOOL

THE WILL STEED RECORDS AND THAN SAUTIONS

1. We obtained bank reconciliations for all bank accounts as of lanc 30, 1995 and nucleosed the

- We verified the windownstand accuracy of the recomplication.
- We agreed the beforee per the bank statument to the amount observe on bank recomplisation. 4. We compared the reconciled back believes to the general ledger for the operating bank account



4. We determined the recording of Association to stock of any

We received all interfeed species, if we

- 2. These were no outstanding choice long on the how 30, 1906 host, searness
- 2. There were no confliction of deposit at him 50, 1996.
 - s. We tested the transmittances of income account
- 3. We determined that such has been sufficiently invested as societed by LSA R.S. 30-2011. Ye 127 years.
- 4. There now no expensation checks

RICHEAND PARTSE SCHOOL BOARD Royalle, Leobiana

DESCRIPTION OF PROCESSES

FOR THE YEAR ENDED JUNE 30, 1996

B. BENEMIES

HEVENUES
 We added at 5 receipts on a random basis and performed the following procedures:

- We triand to the back nethband deposit stip.
 - b. We determined if the deposits were made on a simply basis.
 - e. We traced the individual everyon within the deposit to the such everyon journal to determine that
 - the manages bench total manched the deposit used.

 d. We brained the individual receipts within the deposit to their advance account ledger used, transfer
- Implement, concentrate invasion or adversaria as appears to trace obtains account indiger want, methor legislatory, concentration invasion or adversaria date; resunctation, or principal companied to shidur assumes of student from to the

The school approximated to us that no classroom flow we obserped, therefore Stap 2 was not performed.

EXPENSITURES

We conducted our lost of dishumentate upon manip few shocks reduced on a random basis. Each

- THE PART OF SECURITION OF SECU
- Decomment ion canceled to prevent deplicate payment
- Cherk nigned by authorized personnel.
 - Innoise amount agrees with check associated
- Charge is supported by proper documentation.
 Endorscent agrees with page.
- 7. Invoice date is movest when compared so date of wheek.
- ${\bf x}$. Assuming distribution/classification is constrict and careachy posted

SCHIDELES

ROCHLAND PARISH SCHOOL BOARD Reyville, Londonn

DESCRIPTION OF PROCEDURES FOR SHEAVITED RECORDS AND TRANSACTIONS FOR THE YEAR ENDED JUNE 38, 1996

C. EXPENDITURES (Continued)

Charge appears to be weenessy and resemble
 Hick obtained if applicable.

11 Dependiture is allowable under applicable laws.

The results of these tests are discussed in the accompanying Surmary of Findings, Observations and

Scoremondations.

DELIN PRIMARY SCHOOL SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

4. Check 96221 was for the amount due per statement, it did not made the individual invetors.

- 7. We need one investoy which was dead 6-5-65 and not pold sent 12-11-95, check if 61 to so Madow.
- 18. None.
- Debusements should only be made from original invoice. These parameters he have consider should be
- NANAGEMENT'S RESPONSE: This will be taken case of by paring a 'PAE' storm and proving

DELHI JUNIOR HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD HOW THE YEAR ENDED JUNE 26, 1996.

TOP SET DOTED RECORDS AND THANKACTIONS.

A. CASH AND CASH EDULYALENTS.

We obtained bank researchations for all bank accounts as of June 30, 1995 and performed the

- We verified the methorsetical accuracy of the manufaction.
- b. We accord the balance per the bank statement to the amount shows on bank reconciliation. c. We compared the reconciled bank belongs to the around before the the delinator bank account.

 - d. We determined the recognists of descripts in associal Con-
 - s. We exercised all interfacel transfers. If an-
 - f. We responsed the outstanding checks by promotion to the shocks absence in subsequent security

We alterepted to agree the amounts per CDs with the amounts confirmed by the basis.

The amount of the difference conferred appears to be intreed added to the CDs approached and

No invest the repromoblement of increas income

THE STEEL THE RECORDS AND TRANSACTIONS.

- 3. We referred 15 receipts on a random basis and performed the following precedures:
 - - We rewell the individual appoints within the disposit to the each requires instead to determine that
 - 2. We imprired if the select secretary or principal compand the dollar amount of makes foc to the

- We conducted our test of disburgances upon nevery-five closely substant on a continue basis. Tasks

- 8. According distribution/clamification is consisted and consists award

SCHEDULE 1

RICHLAND PARISH SCHOOL BOARD Repville Louisian DELIH JENIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED HAVE AN 1995

C. EXPENDITURES (Continued) 11. Not obstend if anniquely

11. Expenditure is allowable under applicable laws

The results of shote teen are decreased in Schedule 8, Summary of Fundage, Observations and Economicalizations.

RICHLAND PARISH SCHOOL BOARD Reyelle, Leukiana

SUMMARY OF FINDINGS, ORDERVATIONS AND RECOMMENDATIONS FOR THE YEAR ENDED JUNE 33, 1956

This mation of the hiper somewhere one flederp, observations and recommendations as a seed of ferming the precedent described in the pecceding sealant, description of precedent for records and transactions

ICAL Jamor High Sahout. SH AND CASH EQUIVALENTS

Continues of deposit defects agree to the books due to interest added to the CD agest someoni. We returned the School post interest to the accounts upon recent of the CD.

MANAGEMENT'S RESPONE: The confidence are being normalised on a point in the recent

DESIRE

We need the following occupations in our text of 15 assispts aclessed at numbers.

Administ D involved tracing receipts back to expering documents incidencing control of the receipts or control by which present. The wheel has recently adopted control subpring documentation residencing receipts, because, or appearing document was resided for one of the filters receipt up to An administrative receipt had deterministics that reas inadequate to visib the amounts of the receipt.

in these is represented for manufacture from the receiver on account for properties. He receives accountability must be instead when finds are first received by a subset employee. We received the achieved explainment controls ever receipts as follows:

1. Pro-numbered industrial-bould by used for all significant administer events such as founded powers. A

representation about the made of each at a applicable about more control and an about parent, A representation about the made of factors amount, and and the provents ordered An-exception of a taken recommission from store from the Legislative Andoor's bandhook on wadow nervow services in attacked. Camero with small administration, such as benefits, should have dual control over recording personne should sign off on the gate scooper.

MANAGEMENT'S RESPONSE: Effective admed year 1996-1997 was began using sistents (membered) for all added events.

2. Teachers who handle receive about trained in law to consol all collections of more form contents.

Teachers which handle promys should maintain a log to record all collections of mounts from simples. The memories californith child he to record all one five up and given in the processing of mounts; for monity administrate records in home of the monitories of monitories and the state of the monitories of the subset of office is yet over oder and about procession and designate audit trail of the receipte.

MANAGEMENT'S RESPONSE: Due to the time term crossed learning mounts markets of the contraction o

with their step book in to the obtact of the state of the salaury year.

RECHLAND PARISH SCHOOL BOARD Reyelle, Louisiana

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS FOR THE YEAR ENGED JUNE 36, 1986

AMENDETLINES

- 2. Non
 - 2. New

 The following check had no evidence of receipt of greets or services, i.e., no proper involves ware provided.

Chock From America Description 891 American Heart Association 427,00 Jump Rapo For Heart

- 4. The check litted in hum 3 had no evidence of receipt of groots or services to support abod; amount
- 5. The check listed in less 3 had an involve to support check amount.
- t. NA.
- 7 Chick #9738 or Gall States Metering was over 98 days old
- We were anable to determine if the item brief in from 3 was accounty and associable size to intelligate decommendation.
-). Nere.
- II. We were unable to deturning if the item field in Item 3 was althouble due to insulfation

RICHLAND FARISH SCHOOL BOARD Rayville, London

SUMMARY OF FINENCS, DESERVATIONS AND RECOMMENDATIONS

EXPENDITURES (Confes

Our recommendations are as follows:

We need one instince listed above where a chark was paid without adopted supporting document.
It should be underloaded by all presented that debusyments will only be under above above.
Adopted occurrence costs: Documentation inhealth consent of on outgoing lawvery, evidence of recopy of
goods and proper approval.

Chock #8981 - Trader conducted a Jump Eope For Heart fand saint. Money was neved in and recognid by office. No irredo was penumed to the office. The teacher secur a root requesting the

Check #8758 to Celf States Marketing (NO days old) - This bill was received in the effect during the 1991-1990 school year. However, the tracker was on subbetted larve at the time. The tracker was marked to her as ago, verifying that the did receive the writine. She signed it and received it so the office. The bill has also paid.

DELIH HIGH SCHOOL

MCHLAND PARESH SCHOOL BOARD Raysille, Landsian

DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS FOR THE YEAR EMED JUNE 30, 1996

CASH AND CASH EQUIVALENTS

- We obtained bank reproductions for all bank memoris on of June 50, 1995 and conformed the
 - We resided the mathematical accuracy of the resemblation
 - b. We agreed the bulency per the bank abdronous to the present above, on hard reconsidering
 - s. We compared the reconciled bank behave to the governlindger for the delivering bank account.
 - d. We determined the property of deposits in transit, if any
 - There ware no deposits in travel.
 - There were on morfand transfers.
 - We obtained a list of caralicates of deposit for the year and
 - We agneed the amounts per CDs with the announts confirmed by the bank.
 - Contifuse of Deposit, Capital Bank 52,191 25
 - Confirsts of Diposit, Capital Bank \$2(2) LK b. We had all be represented them of internal income
 - We described that ends has been sufficiently invasind as required by LSA R.S. 38:2655, 30:325.

f. We exported the cutationline elects to computing to the cheeks electing in subsequent models

4. We investigated any old constanting checks.

RICHLAND PARISH SCHOOL BOARD Rayville, Loobinson

DESCRIPTION OF PROCESSINGS FOR SPLECTED RECORDS AND TRANSACTIONS

FOR THE YEAR ENDED JUNE 20, 10%

R. HEVENUES

- 1. We soluted 15 receipts on a random basis and performed the following procedures
 - We trived to the bank national deposit slip.
 - b. We determined if the deposits were made on a simply basis.
 - We know the individual receipts within the deposit to the cash receipts journal to determine that the receipts back total weakhed the deposit scal.
 - Wy traced the individual restricts within the deposit to their episted account induce card, number improcept, concessions invasivey or admirators indext restrictions, as:
 Wy impaired if the solved sourcesty or principal companied the obtain amount of student fine to the

number of students were shown as a

- We conducted our text of dishuraneous upon twenty-the abooks activated on a numbers havin. Each
- effect, was sound for those attributes:
- 2. Clock righted by authorized personnel.
- Σviderer ef restipt of goods ar sarvices.
- Devoice amount agrees with chick amount.
 Cheurs is supported to proper discussionies.
- Endomorant agrees with purse. This environs cannot be aread since the bank does not provide the original removed shocks. The copies provided by the bank do not have the bank of the short model.
- Investor data is current when compared to data of check.
- Accounting destilution/dessification in constant and consistly posted.
 Charact assess to be received and repropelly.

DESCRIPTION OF PROCEDURES FOR STLECTED RECORDS AND TRANSACTIONS

- C. EXPENIETURES (Continued)
 - 30. Bish obtained if applic
 - 11. Expenditure is allowable under applicable land

The results of these tota are discussed in Scholule 18, Summary of Findings, Observations and Economicalisions

SCHEDULE IN

RICHLAND PARESH SCHOOL BOARD Repville, Loninium DELHI HEGH NORDOL

SUMMARY OF FINDINGS, DESERVATIONS AND RECTINIMENDATIONS FOR THE YEAR ENDED JENE 38, 1996

This socials of the report summarizes our findings, observations and recommendations as a result of pollowing the procedure described in the procedure sensors, description of procedure for seconds and insensations of Orbit High School.

CASH AND CASH EQUIVALENTS

I ... Interest was not pented to accounting accords from servings at year-and.

MANAGEMENT'S RESPONSE: Interprit in more posted as carried questions, non-arrossibly on understood on both slight informing these and arrosses. Correspondence said be assaulted to the most arrest.

2. A hash assumed may informated during the confirmation recesses which may not in the school's basic.

violetic states referred reducts requires a ringle basis account. In addition, controls are not in place as the finels are not accounted for by the school.

MANAGEMENT'S RESPONSE: Mrs. Letter, Name Extraories Trades, has been contraded.

We noted the Schwaing exceptions in our test of 3.5 receipts substand at standows

Attribute D interiord tracing receipts back to supporting discussions evidencing control of the receipt once received by whosh parameted. Some the school has not adopted controls requiring discussionated evidencies toxicists, as supervised potentions were exhibited for charge of the fifteer register radials.

The tabled in responsible for moster once they are associed by school personed. This masses accommobility must be include above books see first occurred by a school ampleyer. At present, freeds are not accommobile by the school sentil received by the school bookkeeper. We recommend the adheed implement amonths care include as of follows:

 Concession receipts should be counted and associated under deal centred. Two pursuan should sign a
firm automatiques the survivor extracted not turned our to the subset build-larger.
 MANAGEMENT'S RESPONSE: We will associate to comply with suggestion. We will count after that are obtained. Money will be reserved by two persons and sized.

DELIH HICH SCHOOL SEMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS FOR THE YEAR EXCEDIBLE NO. 36, 1996.

Pro-motional tidates were need for all significant admission events such as faceful il gazes, however,
a recordinates was not proposed. As reserved attent should be made of lickets resent, sold and the
proceeds soldened. As receptly of a factor second-latent form there form the Linghitzer Analony,
herefords on student activity assesses in method. Genes with until all similates were in hardent.

MANAGEMENT'S RESPONSE: Recombination form well be helpful and used. Football games well sample with numbered rickon.

3. Translates who handle recorp should traintain a log in record all enforctions of purely from shadows.

what the atomy is toward in. The trachest log back (or a copy) should be turned in to the adhest effice at your-end to provide an earlie and of the ecopys.

MANAGEMENT'S BESPONSE: Needest receipt causels are being used to furnished by the School.

 Accountables for amounts received from other or classes should be required of the sponsor. A clab total indicating those who have paid and these who have not paid to growyly adopted. The amounts.

MANAGEMENT'S RESPONSE: We will follow this as unique.

5. We would those of the School deposits tested work deposited with more than a three-day last between

of Sands. We re	prisis es ofice es pr	er es practical.		
Roccys. Sumbox	Receipt Amount	Date Beautical	Date Deposited	# Of Days Jing Lag
445435 445535	\$162.90 192.90	1031/95	11/06/99	6

cases different date. This is compled with an eventure

449435 \$122.00 1001.05 1104.95 6
449535 102.00 102000 10316/6 7
449635 37.00 850366 8036/6 8

WANACTHENTS RESPONSE Deposits made as soon as necessible. Best path conditionations.

Bayville, Louisiana DRLIH HIGH SCHOOL SUMMARY OF FINISHES, ORGENVATIONS AND RECOMMENDATIONS FOR THE YEAR EMBEL A INL SO, 1996

Exceptions by attribute are recopped to follows:

- Checks 82072, 830456, 838533 and 820529 ware not cannoted to provent deplicate payment. Check 820529 was the second of two payments made on the mined investor. The second poid on the first
- None. However, the school's bank does not source the original canonical shocks. Only copic provided for impaction.
- The fellowing shocks had no evidence of receipt of goods or services nor wore involves provided
- | 2002 | Ten Tate | \$ 27.00 | Football of East | 2003 | \$10 Median | \$55.00 | Football of East | 20435 | Cade | \$49.00 | Change for football
- The following shock had an investme had add not here proof of specific of goods or sortion:

 Shock. Basic Amount Description

 18525 Country Press, for. \$1,69.56 Adds is opposited.
- Four of the 25 shocks exemined had inadequate decrementation to suppose the expenditure.

 4. Checks #2097, #20425, #28435 and #20944 listed in liters 3 above had no invalves to suppose above.
- A Chebs \$2557, 62025, 62013 and 62044 listed in term 1 show had instrument decomposation to
- support for supradicate.
 6 N/A
- 7. Nonc.
- R. Non

RICHLAND PARISH SCHOOL BOARD Reyells, Leuisiana

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS FOR THE YEAR ENDED RINE 38, 1996

EXPENSITURES (Continued)

- None
- 10 None
- We were smaller to determine if expenditures was allowable in the norm that of in two 2 above due to mortificion documentarian.
 Our recommendation are as follows:
 - We noted access instances based above whose shocks were paid witness adopted supporting documents. It should be understood by all presented that distinctionates will only be made when adopted documentation review.
 It is not a support of property of produced and proper approach.

MANAGEMENT'S RESPONSE: This now solved. All personnel have been informed.

MANGHAM HIGH SCHOOL

RICHLAND PARISH SCHOOL BOY Repville, Louisiana

MANGRAM REGHISCHOOL DEACEOPTION OF PROCEEDINGS SCHEDILE II

FOR THE YEAR ENDED JUNE 38, 1996

A. CASH AND CASH EQUIVALENT

 We obtained both reconcilirations for all book accounts as of June 16, 10% and porlarmed the following:

- a. We serified the mathematical accuracy of the respective
- b. We agreed the balance per the bank statement to the amount shows on bank reconciliation
- We compared the researched basis believe to the general believe for two basis accounts, General Fund - Richland State Dank - 9985.54 and Arkholic Fund - Richland State Bank - \$61.50
 - We determined the propriety of deposits in transit, if any
 - We examined all insertinal transfers, if see,
 - We examined all insertind transfers, if any
 - We respected the custometing shocks by comparing to the checks sharing in subsequent month hand statement.
 - We obtained a list of carifficates of deposit for the year and.
 - We attempted to agree the amounts per CDs with the amounts confinced by the be
 - Continues of Digests For By
 - We total the reasonablement of interest income.
 - We determined that each has been sufficiently invested as required by LSA R.S. 38:2655, 30:323, such was invested in a Contificate of December and two reddis NOW asympto.

RICHEAND PARISH SCHOOL BOARD Reyells, Lucideau

SCHEDULE II

DESCRIPTION OF PROCEEDINGS FOR SILECTED MECORINA AND TRANSACTIONS

A. CASH AND CASH POLITYAL ENTS (Comboods

We investigated any sid contrasting checks
 Decks not clearing in the July bank statuments are as follows:

Check/		Amount	
3899		41.00	
12909		12.85	
	3899	3899 \$	

- We advand 15 worepts on a rendom bests and performed the following procedures:
 - Will brained to the bank vehiclesed deposit step.
 - We described if the deposits were made as a streety basis.
 We street the individual resolute within the element on the result receives beyond to decounter than
 - the receipts botch soul marched six-deposit small.

 d. We transif the individual receipts within the deposit to their related account lodger cost, synchric
- We impried if the school accuracy or principal compand the deliar assessed of student fees to the number of students in the class and if fellow-up procedure (tilling, no.) wars performed if a large

The school represented to us that no classroom face are charged, shandare face 2 was not performed.

MANGRAM RIGH SCHOOL

DESCRIPTION OF PROCESS OF FOR STLECTED RECORDS AND THANKACTIONS

We conducted our tour of disherements upon county-five shede selected on a random basis. Each

1. Discoveriation consided to proving durdency surveyor

Evidence of receipt of goods or sorviors

Invesion amount agrees with shock amount

Charge is supported by proper documentation.

Enderstment agrees with purce

Involve data is current when command outlier of claus.

Charge appears to be opposery and assumable

10. Naturalization of a Constitution

11. Executives to allowable under applicable have

The reads of those sots are discussed in Scholale 12, Summary of Findings, Observations and

NUMBER

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSTRYATIONS AND RECOMMENDATIONS FOR THE YEAR EXDED-JUNE 36, 1996

This service of the report numerators our findings, observations and necessimulations as a result performing the procedure described in the proceding section, description of procedures for records and (numeric of Naturalism High School.

LANE AND CASH EDGIVALENTS 1. Check #1995 for \$2,140.00 was listed as outcoming as June 24, 1996. A new property was inseed.

enhances to year-and.

2. Certificates of deposit did not agree to the books due to instrum added to the CD upon reserval. We

MANAGEMENT'S RESPONSE:

We will not intent to the account were several.

ALC: ALC: NO

We noted the following exceptions in our test of 15 receipts adopted at random.

evidenting receipts, to supporting documents were available for any of the fiftiest assigns pailed.

The school is responsible for mories once they are received by school personnel. This mean

summability must be included when funds are first reserved by a school employer. As present, funds as a reconstable by the trobol until nearing by the actual bookkeaper. We resummend the actual implementation even recorpts as follows:

Learneston receipts instead or resident and apopular ancer state territor. Fare posters ancer state from acknowledge the encourt collected and stand over to the achieve backuager. MANAGEMENT'S RESPONSE:

Two persons will sign a firm acknowledging the amount collected and named over so the booklooper.

Pre-numbered indees should be used for all significant admission events such as foodall genes. A reconclusion should be made of sidean issued, said and the proceeds collected. An example of a taket,

NAME OF THE PARTY OF THE PARTY

.....

MANAGEMENT'S RESPONSE:

Pro-membered titlets are used for large cycata. Dual control over receipts as tree persons sign off per-

Teachers who handle money should resistant a log to revent all collections of monitor four studious.
The annexest enflicted should be recorded on the log and gives to the principal or servines; for except when the revence is served in it is suitable. Vig both is a supply should be arrend in to the relocal office at your and to provide on each total of the recepts.

A log is being reministed to record all collections of stonics from stackets. The amount sollowed to given to the microtary for range. A stop of the log book in terred in to the office.

 Accountability for amounts reserved from clubs or classes should be required of the spousar. A slob reservisdicating those who have good and floors who have not paid in presently advance. The proposal

Chile aponeurs will now in a roosy indicating shore who have poid and shore who have not poid. The

Encretions by exhibits are received as follows:

2. The following shocks had seek over streamer

Zenos

The following checks were not supported by proper documentation

Payer

Gan Gillar

7. Chock #11596 to Michaels was over 90 days and



MANCHAMING SCHOOL

EXPENDITURES

Esceptions by wardout are recapped as follo

2. The following shorts had sub-our short

Owa f

11152 SoorT

11822 Sunn Tyrec 1887 Gasy Gillay 4164 BioMand San

4309 Richland State I 4271 Roses Onnes 4274 Janus Oliver 4208 Peer States Cor

Payro

3. Name

The following shocks never not connected by stoner disconnectation:

Chock Fees Store

3987 Gey Gilley \$350

2 Check STERN in Websels was more 99 days old.

7. Check #11990 or Mediants was and VE digit off.

8. Nove.

18. None.

RICHLAND PARISH SCHOOL BOAR Rayville, Lackinson

SUMMARY OF FINDINGS, ORIGINATIONS AND RECOMMENDATIONS

EXPENDITIBLE Continued

- It should be indexed by all prepared that dishemenests will only be made white adopted documentation with. Documentation should consist of an original invoice, evidence of receipt a goods and proper approved. MANAGEMENT'S RESPONSE:
 - No distruscents will be made orders obspecie dissumetation make. This includes the original service, evolutes of restrict of goods and proper approxil.
 - MANAGEMENT'S RESPONSE:
 - Two signatures will be used relibed are exception
 - Individual aduacis are not allowed to benew money for any resum or purpose. The payment of invoice greater than 90 deep oil, as individual others, model to involve all introvings of funds. In addition, the Legislation Analogist has based for its control greater of the control of become 50 days should be solvential to the selected board for approval.

Charge made by saidont for teacher without appr

Deligation Market

EXCELAND PARTIES SCHOOL BEARD Expellip, Louisians TICKET RECONSILIRATION

97	DOKER RECOGCILENSES
EVENT	NAME OF EXAM
CAN RECEIVE (CRANGE FINE	9
DOMEST TAKEN	
MAGNETHE NO.	# 19100 198 10087
STUDBERS SECTION NO.	ENDING NO.
BOTHL CAME TO ME COLLECTED	P
CASE CORPERO	š
SHORMAGE S	AL TERRETED OF MENNESS STEEL S
SCORNIUSE OF THUSE SELLED	
SCOONTINE OF PERSON ASSESS	INTOKA STANDARDO OF PROSCUM