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St. Charles Parish School Board
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Dear Board Members:

We were requested by Dr. Rodney Lafren, Superintendent of the St. Charles Parish School Board, to review expense reimbursement practices of the seven School Board members, the Superintendent and the Comptroller for the years ended June 30, 1994, 1995 and 1996. Additionally, he requested that we review the policies and procedures over the Associate Superintendent's leased vehicle as of June 30, 1996.

First, we reviewed and obtained an understanding of the School Board's policies and procedures for expense reimbursement. We then reviewed a total of 388 vouchers with an aggregate value of \$108,241 submitted by the individuals referred to above for the years ended June 30, 1994, 1995 and 1996 to ensure compliance with established School Board policies and procedures that address documentation support and approval. Except for the minor exceptions as enumerated below, the School Board was in compliance with all expense reimbursement policies and procedures for the individuals referred to above for the years ended June 30, 1994, 1995 and 1996. The minor exceptions were:

1. Three parking expense reimbursements did not have proper receipts for a total value of \$45.00.
2. One taxi expense reimbursement did not have a receipt for a total value of \$14.00.
3. One hotel accommodation reimbursement did not have a receipt for a total value of \$110.00.

Additionally, we discussed the leased vehicle policies and procedures with School Board administrators. We were informed that there is one leased vehicle utilized by the Associate Superintendent. The vehicle was leased after it was determined by the administration, with the concurrence of the School Board, that it would be more economically beneficial to lease a vehicle rather than reimburse for mileage. We were also informed that there are no formal policies and procedures in place regarding utilization of the vehicle for School Board related activities, maintenance of mileage logs and marking of the vehicle. We recommended that formal policies and procedures be