

**SCHEDULE B
SCHOOL ACTIVITY FUNDS FOR POINTE COUPE CENTRAL HIGH,
LABAYE ELEMENTARY, LYONNA HIGH, AND ROSBYWALD ELEMENTARY
AGREED-UPON PROCEDURES PROVIDED**

| DEPOSITS | R.S. 17:414.3 B. (1) | | R.S. 17:414.3 B. (2) | | R.S. 17:414.3 B. (4) | | R.S. 17:414.3 B. (4) | |
|----------------------|-------------------------|----|-------------------------|----|-------------------------|----|-------------------------|----|
| | YES | NO | YES | NO | YES | NO | YES | NO |
| LABAYE ELEMENTARY | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 7 |
| LYONNA HIGH | 18 | 0 | 10 | 0 | 18 | 0 | 10 | 0 |
| ROSBYWALD ELEMENTARY | 18 | 0 | 10 | 0 | 18 | 0 | 18 | 0 |
| POINTE COUPE CENTRAL | 18 | 0 | 10 | 0 | 18 | 0 | 8 | 1 |

| DISBURSEMENTS | R.S. 17:414.3 B. (3) | | R.S. 17:414.3 B. (3) | |
|----------------------|-------------------------|----|-------------------------|----|
| | YES | NO | YES | NO |
| LABAYE ELEMENTARY | 0 | 10 | 8 | 8 |
| LYONNA HIGH | 0 | 1 | 18 | 0 |
| ROSBYWALD ELEMENTARY | 0 | 10 | 18 | 0 |
| POINTE COUPE CENTRAL | 2 | 0 | 18 | 0 |

| RECONCILIATION | R.S. 17:414.3 B. (5) | |
|----------------------|-------------------------|----|
| | YES | NO |
| LABAYE ELEMENTARY | 0 | 1 |
| LYONNA HIGH | 1 | 0 |
| ROSBYWALD ELEMENTARY | 0 | 1 |
| POINTE COUPE CENTRAL | 1 | 0 |

(2) Separate records or ledgers shall be maintained by the principal, or his designee from among the school staff, for each of the following sources of deposits into the school fund account:

(a) Each club, organization, association, class, athletic team, or other organizational unit within the school, the maintenance of which complies with school and school board policy; the membership of which is other students, faculty, or employees of the school; and which generates money by collecting dues, collecting fundraising, stamping admission, or some other money generating activity for a purpose which the entity intends to incur;

(b) All donations made to the school by an entity outside the school, whether it be a parents club, community, business, or civic organization, or other donor, when such donation is made for a specific or restricted use or purpose;

(c) All donations made by any entity referred to in Paragraphs (a) and (b) of this Paragraph as well as all monies raised by the school population generally which are unrestricted and which are intended for discretionary use to benefit the school, its students, faculty, employees, programs, or facilities;

(d) All monies raised in a school-wide effort for a specific use or purpose;

(e) Any other money source, temporary or permanent, which is identifiable, approved by the principal, and has a need to maintain a record or ledger;

(3) No money shall be drawn on the school fund account without a request therefor; no withdrawal shall occur unless the check carries the signature of the principal, or the administrator who assumes his duties during his absence;

(4) No monies shall be drawn on the school fund account unless the request for withdrawal of funds carries two signatures, one of which shall always be the principal;

(5) The other signature shall be:

(i) In the case of a request for withdrawal by an entity which has deposited monies in the status described in R.S. 17:44.3B(2)(a) and (b), an officer, member, or spouse of the entity, designated by the entity;

(ii) In the case of a request for withdrawal for the pursuit of a restricted use or purpose as described in R.S. 17:44.3B(2)(b), another school administrator, faculty member, or employee who is approved by the school and is familiar with the purpose of the donation;

(iii) In the case of a request for withdrawal of money deposited pursuant to R.S. 17:44.3B(2)(c) or (d), any other school administrator, faculty member, or employee;

(6) Withdrawals may be made for anticipated needs, but in such cases shall be accounted for with receipts, which accounting shall be reflected in the school fund records and which receipts shall be retained with the record until the report provided for in R.S. 17:44.3(C) is approved by the superintendent;

(7) Money deposited in the school fund pursuant to R.S. 17:44.3B(2)(a), (b), (c), and (d) shall be used according to the purposes for which it was generated or for the purposes intended by the donating entities, provided such expenditures are approved by the principal as indicated by his signature on checks for withdrawal;

(8) Money deposited in the school fund pursuant to R.S. 17:44.3B(2)(e) may be expended at the discretion of the principal provided such expenditures are for the benefit of all or any of the school's students, faculty, staff, faculty, or programs and provided the ledger reflects the expenditures;

(9) Deposits in the school fund account shall be made by the principal, or his designee from among the school staff;

(10) Every deposit or withdrawal from the school fund account shall be retained in the appropriately maintained record as provided in Paragraph (2) of this Subsection;

(11) The records of the school fund shall be reconciled monthly with the school fund account statements of the bank regarding activity in the school fund account. Such reconciliations shall be signed by the principal, once reconciled with the records, and retained with the school fund record. The school fund records shall be reviewed annually by the principal and one other

member of his administrative staff. Such entries shall be reflected in the record by the signature of both officers.

That any amount of money in the school fund account in excess of that needed to permit the access described in this Section may be loaned by the principal in accordance with R.S. 17:415. However, balances in the school fund account shall include all monies deposited pursuant to R.S. 17:414.22(a), (b), and (c) unless the depositing entity approves the investment of any portion of its deposits as provided in this Paragraph, which approval shall be in writing and maintained with the school fund account.

On all investments made pursuant to this Paragraph shall be recorded in the records of the school fund, shall be reported as required in Subsection C of this Section, and shall be accounted for in any review or reconciliation of the school fund.

(c) Earnings on any investment made pursuant to this Paragraph shall be considered the same as, and may be deposited as, provided in R.S. 17:414.22(b)(2)(ii).

C. Each school principal shall report to his school's head annually to the superintendent or a member of his staff designated by him, at a regular time designated by the superintendent. The report shall be sufficiently detailed to notify the superintendent of account balances, significant deposits, significant expenditures, and any unresolved errors or discrepancies. The superintendent shall approve such reports in writing to the school within ten months of receiving the report, or shall notify the principal of any further information needed or examination required. The superintendent shall be responsible for notifying the school board of the apparent need for further examination, supervision, or intervention. The school board may require and provide for an audit of the school fund of any school within its jurisdiction at any time.

D. No agency of state government, or any of its branches, shall supervise, regulate, or audit the school funds provided for in this Section, except upon request of a city or parish school board.

E. Nothing in this Section shall be construed to prevent an expenditure that is otherwise prohibited by law.

Added by Act 199, No. 006, 1 S. of July 27, 1993.

Notes of Devisors

Checks or associations 1

Fund revenue 13

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Use of funds 2

Withdrawal of funds 4

1. Checks or associations

A PEA officer, who is also a school principal, may serve either as his or her superior or as an associate officer and, if acting exclusively in his capacity as a PEA officer and in good faith, is not subject to any State funds in compensation of L.S.R.S. 17:414.3. Op-Atty. Gen., No. 93-09, Sept. 23, 1993.

Funds of independent parent groups and other bodies shall not constitute an expenditure by the school nor are subject to school district and control under 1993 L.A.S. 93-090, but school boards created directly by legislation may not lawfully participate in R.S. 17:414.3. Op-Atty. Gen., No. 93-08, Sept. 16, 1993.

14. Fund raising

Expenditure entries have legally engage to provide deposits to raise funds to purchase equipment and other instructional materials, various report

to the administrative standing of the community within which the school is situated. Op-Atty. Gen., No. 93-06, Aug. 13, 1993.

1. Use of funds

Although independently raised school funds may be deposited in school fund accounts, privately generated funds of school-related organizations may be used for organization's purposes. Op-Atty. Gen., No. 93-143, Aug. 26, 1993.

3. Supervision or regulation by state agency

Funds generated from a fund-raising campaign by parent/teacher clubs using any of the school's facilities, students, faculty members or the school's name, come under the control and oversight of a local school board according to L.S.R.S. 17:414.3 if the school has the benefit of funds generated from any of the above sources. Op-Atty. Gen., No. 93-76, Feb. 22, 1993.

School board has no control over funds of parent teacher associations, but they may lawfully attempt to maintain state control. Op-Atty. Gen., No. 93-24, Jan. 21, 1993.

4. Withdrawal of funds

The signature of the principal is required if money is to be withdrawn from a school fund account. Op-Atty. Gen., No. 93-75, Feb. 12, 1993.

Schedule B
Schedule of Account/Upon Procedures

For the activity funds at each of the four schools identified in the letter included herewith, we will:

Select a stratified sample of ten deposits and inspect supporting documentation and other evidence to test that monies were accounted for in accordance with the guidelines set forth in R.S.17:454.3 B.(1), (2), (4), (5) and (6).

Select a stratified sample of ten disbursements and inspect supporting documentation and other evidence to test that disbursements were conducted and accounted for in accordance with the guidelines set forth in R.S.17:454.3 B.(3), (5) and (6).

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLICABLE AGREED-UPON PROCEDURES

To Dr. David E. Lee, Superintendent, and
Mrs. Nell S. Lammie, President, and
Members of Pointe Coupee Parish School Board

We have performed the procedures listed in the attached schedule A, which were agreed to by Superintendent Lee and the School Board (the specified users), solely to assist you with respect to ascertaining the extent to which receipts and disbursements of the School Activity Funds were made in accordance with the guidelines specified in Schedule A for Labarre Elementary, Livonia High, Mosswood Elementary, and Pointe Coupee Central High for the year ended June 30, 1988. 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 in solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule A, either for the purpose for which this report has been requested or for any other purpose. Our findings are presented on the attached schedule B.

We were not engaged to, and did not, perform an audit. The objective of which would be the expression of an opinion on the School Activity Funds for Labarre Elementary, Livonia High, Mosswood Elementary, and Pointe Coupee Central High. 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 use of the specified users set forth 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 purpose.

Major & Ducote
New Roads, Louisiana
March 26, 1988

§ 483. Prerequisites for employment**Notes of Decisions**

5. Candidates in general
State v. Norman Parish School Bd., Sup.1990,
 124 (4-3, *en banc*) 643 So.2d 930.

§ 4111. Public elementary and secondary school principals' duties**Notes of Decisions**

In general: 1
 Payments to students: 2

1. In general

When agency contracted to provide instruction for junior high grade, all records should ready to perform the obligation, but records was voluntarily recorded by school principal, principal provided the personnel of principal for it recorded written written consent of employer, the presence of extra and legal fees of remuneration was not paid, and role of other supervisor and principal in signing and subsequently forwarding contract were authorized by school board, school board was liable. *Shelton v. Livingston Parish School Bd., App.1 Cir.1993, 628 So.2d 1195.*

While money for junior grade was to be retained by members of junior class, school board, by performing job performance responsibilities for

principals and teachers which included participation in and supervision of extracurricular activities that was not to be used to conduct such as courses for student advancement of grade, or other ultimate financial responsibility for such activities, therefore, principal, as supervisor and community liaison for extracurricular activities, had school board implied authority to bind school board to contract, and consequently, school board was party to contract and could be held liable for breach thereof. *Shelton v. Livingston Parish School Bd., App.1 Cir.1993, 628 So.2d 1195.*

2. Payments to students

Students may be charged reasonable fees from school to attend and from classroom to classroom to cover costs related to educational activities in performance of the goals of the particular course. *Op.Amty.Cm. No. 84-061, Aug. 28, 1990.*

§ 4112. Influence by superintendent, principals, and others on student grades; board's duty

2. No school board member, school superintendent, assistant superintendent, principal, guidance counselor, other teachers, or other administrative staff members of the school or the central staff of a parish or city school board shall attempt, directly or indirectly, to influence, alter, or otherwise affect the grade received by a student from the teacher, without just cause.

3. Each city and parish school board shall establish a formal, written policy establishing such good cause as might justify such contracting personnel acting to influence a student's grade.

Added by Act 1989, No. 666, § 1.

Historical and Statutory Notes

In this section, as amended in 1989, "a" was substituted for "he" following "the school staff"

"if" pursuant to the statutory revision authority of the Louisiana Law Institute.

§ 4143. School funds; management, expenditure, and accounting; duties of school principal

A. The principal of every public elementary and secondary school shall maintain a school fund as provided for in this Section for the management of any money which accrues to benefit the school. The money provided by the state or the city or parish school system for support of the regular instructional program or the school facility shall not be included in the school fund provided for in this Section; such money shall be managed as directed by the agency from which it is received.

B. If the monies in the school fund shall be deposited in a single bank account, preferably interest-bearing, on which checks may be drawn. The bank shall be selected in the manner required by the policy or directives of the school board or, if there is no policy or directive, at the discretion of the principal.

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Pointe a la Pique Parish School Board

**Independent Accountant's Report
on Applying Agreement Procedures**

MAJOR & DUCOTE

CERTIFIED PUBLIC ACCOUNTANTS

Under provisions of state law, this report is a public document. A copy of this report and its contents will be furnished, on request, and at no charge, to any individual, partnership, corporation, or other entity. The report is available for public inspection at the Union Parish Office of the Tax Assessor/Collector for oral, written requests at the office of the parish clerk of court.