

OFFICE
FILE 1015
DO NOT SIGN OUT

Books returned
within 30 days
only will be
used in 1947

98001 of
265

RICHLAND PARISH SCHOOL BOARD
Bayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 1948

Under provisions of state law, this report is a public document. A copy of the report, in full, submitted to the Auditor, is reviewed, certified and either incorporated into the public accountancy of the State Board of Education or the State Board of Public Accountancy. The report is available for public inspection at the State Board office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date July 7 1948

**RICHLAND PARISH SCHOOL BOARD
Bogalou, Louisiana**

**SCHOOL ACTIVITY FUND
BOGALOU-CRUM FIDUCIARY REPORT
FOR THE TERM ENDED JUNE 30, 2008**

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REYNOLDS PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
BOARD-OFER PROCEEDING REPORT
FOR THE YEAR ENDED JUNE 30, 1949

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Donald T. Kallman, CPA

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INDEPENDENT ACCOUNTANTS' REPORT

TO THE BOARD OF DIRECTORS
BEE LAKE PARISH SCHOOL BOARD
Bossierite, Louisiana

I have performed the procedures summarized below, which were agreed to by the Bee Lake Parish School Board and the Legislative Auditors of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Bee Lake Parish School as of and for the year ended June 30, 1998. 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 to satisfy the responsibility of the specified users of this report. Consequently, I 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.

The procedures I performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and my findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and whose responsibility for the sufficiency of the procedures for their purposes.


Donald T. Kallman, CPA

Monroe, Louisiana
September 23, 1998

RAYVILLE HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE I

RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1998 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled bank balance to the general ledger for the one bank account.

Richland State Bank	\$21,064.80
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 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. I examined all interbank transfers, if any.

There were no interbank transfers.
 - f. I supported the outstanding checks by comparing to the checks closing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year end.
 - a. There were no certificates of deposit at June 30, 1998.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2815, 39:301.

One bank account was in existence at June 30, a public MTF account at Richland State Bank.
4. I investigated any old outstanding checks.

All outstanding checks cleared in the subsequent month bank statement.

KATYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

B. RECEIPTS

1. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipt book total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/slip receipt, concession inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I reviewed my list of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation cancelled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Service amount agrees with check amount.
5. Check is supported by proper documentation.
6. Encashment agrees with payee.
7. Service date is current when compared to date of check.
8. Accounting description/Classification is consistent and correctly posted.
9. Check appears to be necessary and reasonable.

BOULDER PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE I

MANVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1999

10. EXPENDITURES (Continued)

- 10. Bids obtained if applicable.
- 11. Expenditure is allowable under allowable law.

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

KATYVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1998

This section of the report contains my findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures For Selected Records and Transactions of Katyville High School.

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

Item #10 involved tracing receipts back to supporting documents evidencing control of the receipt money received by school personnel. No supporting documents were available for five of the fifteen receipts pulled.

The school is responsible for monies once they are received by school personnel. This means accountability must be retained when funds are first received by a school employee. I determined the school implement controls over receipts as follows:

- 10.1 All teachers or sponsors of organizations who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipts when the money is turned in. The teacher's log book (or a copy) should be turned in to the school office at year-end to provide an audit trail of receipts.

CORRECTIVE ACTION PLAN: All teachers who handle money will maintain a log and record all monies collected from students. Logs will be turned in to the principal at the end of school.

Charlene person, Shary Lewis, Principal

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 1

MANVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXPENDITURES

Descriptions by number are repeated as follows:

1. None.
2. None.
3. None.
4. Check #22358 to Fyres Scientific did not agree with the invoice by \$20.55.
5. Check #12254 to Franco Boats was for additional help by contract workers at fundraiser. All payments to school employees should be made through the central office to assure proper tax reporting.
6. None.
7. None.
8. None.
9. None.
10. None.
11. None.

NAVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXPENDITURES (Continued)

My recommendations are as follows:

- 88.1 Cash should be taken in advance that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt of goods and proper approval.

CORRECTIVE ACTION PLAN: As of October 20, 1998, we will have documentation for any disbursement from the school. Original invoices will be required.

Contact person: Nancy Lewis, Principal

- 88.2 All payments to school employees should be made through the central office in order to assure proper tax reporting.

CORRECTIVE ACTION PLAN: As of October 20, 1998, we will not pay current employees for services performed at Bayville High School. This will include bus drivers, cafeteria workers and custodians.

Contact person: Nancy Lewis, Principal

HOLLY RIDGE ELEMENTARY

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 3

BILLY KING ELEMENTARY

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1998 and performed the following:

- I verified the mathematical accuracy of the reconciliations.
- I figured the balance per the bank statement to the amount shown on bank reconciliation.
- I compared the reconciled book balance to the general ledger for one bank account.

First Republic Bank	\$14,004.00
---------------------	-------------

d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interbank transfers, if any.

There were no interbank transfers.

f. The following checks were outstanding at year-end and did not clear in subsequent months:

7318	Schoolhouse Book	1.65
8771	Auction	48.00
8212	Wallace Photos	52.00
8156	Publicus Publications	0.51
8902	Unable to locate	36.00

2. I obtained a list of certificates of deposit for the year-end:

a. There were no certificates of deposit at year-end.

3. I determined that cash has been sufficiently invested as required by LSA, R.S. 19:1953, 19:195.

Cash was invested in a public MDP account.

B. REVENUES

1. I selected 15 receipts on a random basis and performed the following procedures:

- I traced to the bank validated deposit slip.
- I determined if the deposits were made on a timely basis.

HOLLY RIDGE ELEMENTARY

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

B. REVENUES (Continued)

- a. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts totals total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/weight, concession inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation provided to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Disbursement agrees with paper.
7. Invoice date is current when compared to date of check.
8. Accounting classification/identification is consistent and correctly posted.
9. Charge appears to be necessary and reasonable.
10. Rate obtained if applicable.
11. Expenditure is allowable under applicable laws.

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

HOLLY RIDGE ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of HOLLY RIDGE ELEMENTARY.

ISSUES

I noted the following exceptions in my test of 15 receipts selected at random.

Article 4 D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No supporting documents were available for eleven of the fifteen receipts pulled.

The school is responsible for receipts once they are received by school personnel. This means accountability must be initiated when funds are first received by a school employee. At present, funds are not accountable by the school until received by the school bookkeeper. I recommend the school implement controls over receipts as follows:

98.1 All teachers who handle money should maintain a log to record all collections of money from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teachers' log book (or a copy) should be turned in to the school office at year end to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: We have implemented, with the 98-99 school year, a system that requires teachers to maintain student receipt logs. This system provides a receipt copy to the student and a permanent log sheet for the teacher to turn in to the office.

Contact person: Darla Thomas, Principal

98.2 Donation receipts should be counted and receipted under dual control. Two persons should sign a form acknowledging the amount collected and receipted to the school bookkeeper.

CORRECTIVE ACTION PLAN: We have already implemented dual control for all donation receipts. The money is counted by two persons and both sign off on a receipt form.

Contact Person: Darla Thomas, Principal

98.3 Pre-numbered tickets should be used for all significant admission events. A reconciliation should be made of tickets issued, sold and the proceeds collected. Events with small attendance should have dual control over receipts, as two persons should sign off on the gate receipts.

CORRECTIVE ACTION PLAN: We have implemented dual control over gate receipts using the same procedures as donations.

Contact person: Darla Thomas, Principal

HEALTH AND FAMILY SERVICES BOARD
Baton Rouge, Louisiana

STF010113-4

HOLLY RIDGE ELEMENTARY

MINISTRY OF FINANCE, CHECKS, DEBITATIONS AND RECONCILIATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXEMPTIONS

Exemptions by number are recapped as follows:

1. The following checks were marked as PAID on the vendor's statement, the original supporting invoices were not furnished to permit duplicate payment:

Check #	Exam
2443	Marwell's Hardware
2415	Feed's

2. Three of the twenty-five checks were signed by one signature only.

3. The following checks did not have adequate evidence of receipt:

Check#	Exam
2448	Mike Morgan
2475	James Oliver
2417	Jay Morgan

4. None.

5. The checks listed in item 3 did not have adequate documentation.

6. None.

7. None.

8. None.

9. The following checks included other tax:

4774	Elaine McPherson
4783	Shirley McClain

10. None.

11. The following checks are questioned as being an allowable expenditure of public funds:

4749P	Pizza Hut	\$111.89
7024	Brown's Holly Florist	38.13
7024	Kenny's Pizza	78.30

IRVING KINGS ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998**

EXPENDITURES (Continued)

My recommendations are as follows:

- 98-1 I noted several instances listed above where checks were paid without adequate supporting documents. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt of goods and proper approval.

CORRECTIVE ACTION PLAN: Disbursements will not be made without an invoice, receipt or other valid evidence for payment.

Contact person: Darla Thomas, Principal

- 98-2 I noted several instances listed above where invoices were not cancelled properly to prevent duplicate payment of the same invoice. All invoices should be marked paid on the face of the original sender's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: We have started marking each invoice and statement as "PAID" when a check is written.

Contact person: Darla Thomas, Principal

- 98-3 Three of the inventory sheet checks adopted for testing were signed by only one person. State law requires that no monies be disbursed from school fund accounts without two signatures. This practice should be followed without exception.

CORRECTIVE ACTION PLAN: We have set up a policy that no checks will be issued with only one signature.

Contact person: Darla Thomas, Principal

- 98-4 Two checks were noted which included payments of sales tax. Since the school is tax-exempt, this results in an unnecessary expenditure. Care should be taken to avoid paying sales tax.

CORRECTIVE ACTION PLAN: Staff were educated that sales tax is a non-reimbursable expense. We have notified the faculty that purchases reimbursed to them will not include sales tax.

Contact person: Darla Thomas, Principal

IRVING PARISH SCHOOL BOARD

SCHEDULE 4

Bayou, Louisiana

BULLY BINGE ELEMENTARY

SUMMARY OF FININGS, CURETY TERMS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXHIBITURE (Continued)

98-3 All disbursements should be reviewed prior to expenditure to determine the allowability under applicable laws. I noted three disbursements which appear to be questionable.

CORRECTIVE ACTION PLAN: To insure that public funds are not used for nonallowable expenditures, we have set up a quarterly fund to cover incidental related expenses. Additionally, we have set up a policy to insure that all student incentive expenses are reviewed and approved by the principal prior to the expenditure.

Contact Person: Darla Thomas, Principal

RICHLAND SPECIAL SCHOOL

RICHLAND SPECIAL SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1998 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I apportioned the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled bank balance to the general ledger for the one bank account.

Richland State Bank	\$208.91
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 - d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. I examined all interbank transfers, if any.

There were no interbank transfers.
 - f. There were no outstanding checks at June 30, 1998.
2. I obtained a list of certificates of deposit for the year end:
 - a. There were no certificates of deposit at year-end.
3. I determined that cash has been deposited in a non-interest bearing public funds account.
4. There were no outstanding checks at June 30, 1998.

RICHLAND SPECIAL SCHOOLS

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 1998

B. REVENUES

1. I audited 25 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts total total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, conversion inventory or substitutes (check reconciliation, etc).

C. EXPENDITURES

I audited my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested by these criteria:

1. Disbursements cancelled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Endowment agrees with paper.
7. Invoice date is current when compared to date of check.
8. Accounting distribution/classification is consistent and correctly posted.

IRCHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 5

IRCHLAND SPECIAL SCHOOL

DESCRIPTION OF PROVISIONS
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

C. EXPENDITURES (Continued)

9. Change appears to be necessary and reasonable.
10. Funds obtained if applicable.
11. Expenditure is allowable under allowable laws.

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

**RICHLAND PARISH SCHOOL BOARD
Bossierie, Louisiana**

SCHEDULE 4

RICHLAND SPECIAL SCHOOL,

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1999**

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of RICHLAND SPECIAL SCHOOL.

EXCERPTS

I found no exceptions in my test of 15 receipts selected at random.

RICHLAND SPECIAL SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXPENSES:

Exceptions by auditor are scoped as follows:

1. Thirteen of the twenty-five checks selected were marked PAID on the vendor's statement. The original invoices were not cancelled to prevent duplicate payment.
2. One check was signed by only one person.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.
11. None.

My recommendations are as follows:

1. I noted several instances listed above where invoices were not cancelled properly to prevent duplicate payment same invoice. All invoices should be marked "paid" on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: A marked "paid" stamp shall be purchased and used on all invoices to prevent duplicate payments.

Christal Fritson Lee-Robin, Principal

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 4

RICHLAND SPECIAL SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXPENDITURES (Continued)

- 98-2 State law requires two signatures to disburse school funds. I noted one check with only one signature. This practice should be ceased.

CORRECTIVE ACTION PLAN: Two signatures on all checks used to disburse school funds shall be implemented as required by state law.

Contact person: Leo Pabis, Principal

DELHI JUNIOR HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 1

DELHI JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1998 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliations.
 - b. I signed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled bank balance to the general ledger for our bank account.

	<u>Per Books</u>
Deposit Guaranty	\$ 9,000.01

- d. I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
 - e. I examined all interest transfers, if any.
There were no interest transfers.
 - f. There were no outstanding checks in the June 30, 1998 bank reconciliation.
2. I obtained a list of certificates of deposit for the year end.

- a. I signed the amounts per CDs with the amounts confirmed by the bank.

	<u>Per Books</u>
Certificates of Deposit:	
Deposit Guaranty	\$ 5,449.56
Guaranty Bank	43,198.09

- b. I noted the reasonableness of interest income.

DELAIS JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS (Continued)

1. I determined that cash has been sufficiently insured as required by LSA R.S. 39:2831, 39:287.

B. REVENUES

1. I selected 12 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipt book total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/ledger, commission inventory or substitute check reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was traced for these attributes:

1. Documentation (verified to prevent duplicate payment).
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Check is supported by proper documentation.

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 7

BELEU JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED REVENUE AND TRANSACTIONS
FOR THE YEAR ENDED-JUNE 30, 1998

C. EXPENDITURES (Continued)

6. Reimbursement agrees with payroll.
7. Invoice date is correct when compared to date of check.
8. Accounting distribution/classification is consistent and correctly posted.
9. Charge appears to be necessary and reasonable.
10. Bill obtained if applicable.
11. Expenditure is allowable under applicable law.

The results of these tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

EDITH JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding sections, description of procedures for records and transactions of Edith Junior High School.

EXCEPTIONS

I noted no exceptions in any trial of 15 receipts selected at random.

DELICIOUS HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXPENDITURES

Exceptions by districts are recapped as follows:

1. The following checks were marked as PAID on the vendor's statement, the original invoices were not cancelled to prevent duplicate payment.

Check #	From
7914	Food's Super Dollar Store
7925	Silicon's Cash & Carry

2. Check #7829 to Dairy Queen in the amount of \$16.73 had only one signature.

3. The following checks were paid by statement. Services were not available.

7997	Frontier Mall
7488	Country Place
7660	Cox Flower Shop

4. Same as item 3.

5. Same as item 3.

6. Unable to visit bank provides copies of front of cancelled checks only.

7. Check #7888 to Country Place was over 90 days old.

8. None.

9. None.

10. None.

11. Check #7689 to Cox Flower Shop appeared to be an unallowable expenditure.

BELLE JUVENILE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1998

EXPENDITURES (Continued)

My recommendations are as follows:

- 98-1 I noted three instances listed above where checks were paid without adequate supporting documents. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt of goods and proper approval.

CORRECTIVE ACTION PLAN: Effective 11/98, the office will pay from original invoices only.

Contact Person: Leonard Guise, Jr., Principal

- 98-2 I noted several instances listed above where invoices were not canceled properly to prevent duplicate payments same invoice. All invoices should be marked "paid" on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payments.

CORRECTIVE ACTION PLAN: Effective 11/98, the office will stamp PAID on all invoices and statements.

Contact Person: Leonard Guise, Jr., Principal

- 98-3 I noted one check with only one signature. State law requires two signatures to disburse school funds. This practice should be followed without exception.

CORRECTIVE ACTION PLAN: Effective 11/98, the office will get the principal's signature before he leaves campus.

Contact Person: Leonard Guise, Jr., Principal

- 98-4 Care should be taken to obtain and pay invoices promptly. One disbursement was noted that was over 90 days old.

CORRECTIVE ACTION PLAN: Invoice was changed by phone on May 30, invoice was not received by school until summer break, which resulted in the late payment. Staff will work to prevent this from occurring.

- 98-5 One check was noted which could be questioned as an allowable expenditure. A policy needs to be set and followed for flower purchases and anniversary.

CORRECTIVE ACTION PLAN: Standard policy is already set and followed for flower purchases and anniversary. The exception was that this was the husband of a former staff member in previous years who had donated to the flower fund. Effective 11/98, the office will pay only from flower fund for flowers and anniversary.

Contact person: Leonard Guise, Jr., Principal

DELHI HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 9

ISLAND HEIGHT SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1998 and performed the following:

- I verified the mathematical accuracy of the reconciliations.
- I agreed the balance per the bank statement to the amount shown on bank reconciliation.
- I compared the reconciled bank balance to the general ledger for two bank accounts.

Capital Bank	\$13,413.82
Savings Account	1,312.71

- I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- I reconciled all interest transfers, if any.
There were no interest transfers.
- I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. I obtained a list of certificates of deposit for the year end

- I agreed the amounts per CDs with the amounts confirmed by the bank.

Certificate of Deposit, Deposit Quarterly Bank	
#7899649	\$1,000.00
#77308834	4,000.00
#7805822	1,000.00

- I tested the reasonableness of interest income.

3. I determined that cash has been sufficiently invested as required by LRA R.S. 39:2915, 39:2921.

4. I investigated any old outstanding checks. The following checks did not clear in subsequent bank statements:

Check #52211	\$ 25.00	Patricia Linker
Check #52217	250.00	Lisa Leigh's Flowers & Gift

DELTA HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

B. REVENUES

- B. I selected 15 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts bank total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, attendance inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

I conducted my test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation cancelled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Check is supported by proper documentation.
6. Endorsement agrees with payee.
7. Invoice date is current when compared to date of check.
8. Accounting distribution/classification is consistent and correctly posted.
9. Check appears to be necessary and reasonable.

IRCHLANDS PARKS SCHOOL BOARD
Bayou, Louisiana

SCHEDULE 9

DELHI BEACH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

C. EXPENDITURES (Continued)

18. Data obtained if applicable.
19. Expenditure is allowable under allowable laws.

The results of these tests are discussed in Schedule 18, Summary of Findings, Observations and Recommendations.

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi High School.

SECURITY

I noted the following exceptions in my test of 15 receipts selected at random.

Attachment D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. The supporting documents were available for one of the fifteen receipts pulled.

- 96-1 Accountability for amounts received from clubs or classes should be required of the sponsor. A club roster indicating those who have paid is generally adequate. The amount received should be receipted back to the sponsor.

CONSTRUCTIVE ACTION PLAN: We are presently trying to get co-operation from all teachers and plan to continue.

Contact person: Larry Sanders, Principal

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE B

HELIX HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXPENDITURES

Exceptions by audit are excepted as follows:

1. The following checks were not cancelled to prevent duplicate payments:

Check #	From
11807	Radio Shack
12802	Southern Store Supply
12805	La-Croix Club
12870	Fruit of the Loom

2. Two disbursements were signed by only one signature.

3. None.

4. None.

5. None.

6. None.

7. Check #11877 was paid October 20, 1997 for an invoice dated July 7, 1997.

8. None.

9. None.

10. None.

11. None.

DELIC HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1998

EXPENDITURE (Continued)

My recommendations are as follows:

- 98-1 I noted several instances listed above where invoices were not cancelled properly to prevent duplicate payment same invoices. All invoices should be marked "paid" on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: We are presently in compliance and plan to continue.

Contact person: Larry Sanchez, Principal

- 98-2 I noted one invoice which was paid late. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

CORRECTIVE ACTION PLAN: We are presently in compliance and plan to continue.

Contact person: Larry Sanchez, Principal

- 98-3 I noted one check with only one signature. State law requires two signatures to disburse school funds. This practice should be followed without exception.

CORRECTIVE ACTION PLAN: We are presently in compliance and plan to continue.

Contact person: Larry Sanchez, Principal

MANGHAM HIGH SCHOOL

MANORIAN HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1998 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliations.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled book balance to the general ledger for two bank accounts, General Fund - Richland State Bank - \$2,588.00 and Athletic Fund - Richland State Bank - \$1,136.55
 - d. I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
 - e. I examined all interbank transfers, if any.
There were no interbank transfers.
 - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statements.
2. I obtained a list of certificates of deposit for the year end:
 - a. I agreed the amounts per CDs with the statements confirmed by the bank.
CD - Richland State Bank - \$17,374.00
 - b. I noted the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:321, cash was invested in a Certificate of Deposit and two public MONY accounts.

BUCHANAN PARISH SCHOOL, BOSSIERE
BOYDIN, Louisiana

SCHEDULE II

BLANCHARD HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

A. CASH AND CASH EQUIVALENTS (Continued)

4. I investigated any old-outstanding checks.

Checks not clearing in the July bank statements are as follows:

	Check #	Amount
Admitts Fund	4669	\$14.50
General Fund	12701	\$ 7.60

B. REVENUES

1. I audited 12 receipts on a random basis and performed the following procedures:

- I traced to the bank validated deposit slip.
- I determined if the deposits were made on a timely basis.
- I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- I traced the individual receipts within the deposit to their related account ledger card, transfer log/receipt, correspondence (inventory or subscription sheet reconciliation, etc).

MANORIAN HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1998

3. EXPENDITURES

I conducted my set of disbursements upon twenty-five checks selected on a random basis. Each check was tested for those attributes:

1. Documentation compiled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Check is supported by proper documentation.
6. Endorsement agrees with payee.
7. Invoice date is current when compared to date of check.
8. Accounting distribution/ classification is consistent and correctly posted.
9. Check appears to be necessary and reasonable.
10. Bills obtained if applicable.
11. Expenditure is allowable under allowable law.

The results of these tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

MANGLIAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for receipts and transactions of Mangliam High School.

REVENUES

I tested the following receipts in my test of 10 receipts selected at random.

Attribute D involved tracing receipts back to supporting documents evidencing content of the receipt were received by school personnel. I recommend the school implement controls over receipts as follows:

1. Two events were selected, a girl's junior varsity game, and a dance sponsored by the cheerleaders, which did not have evidence of control over the receipts. Events with small attendance should have dual control over receipts, with two persons signing off on the game receipts.

CORRECTIVE ACTION PLAN: We are having the person responsible for collecting the money to sign when the money is turned in to the office. The principal and secretary are both counting and signing the forms for large events. All monies collected will have a signed form to keep with each deposit.

Contact person: Allan Smith, Principal

MANORIAN HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1998

EXEMPTIONS

Exemptions by students are mapped as follows:

1. Cause and Effect report in which the statement, other than the incident was marked PARE.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. Check PARE to LIBRA included a SWR fee for a report which was filed late.
10. None.
11. None.

MANCHELAIN HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1998

My recommendations are as follows:

1. I noted one instance listed above where invoices were not recorded properly to prevent duplicate payment of the same invoice. All invoices should be marked/paid on the face of the original vendor's invoice including date, check number and amount paid to prevent duplicate payment.

CORRECTIVE ACTION PLAN: All invoices are now being stamped PAID to indicate payment.

Contact Person: Adrian Smith, Principal

RICHLAND PARISH SCHOOL BOARD
Bossier City, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1988

KAYVILLE HIGH SCHOOL

Expenditures

Finding 97-1 Cancellation of paid invoices.

Status: Resolved

Finding 98-2 Inadequate supporting documentation.

Status: See current year finding 98-1

Finding 98-3 Incorrect general ledger posting.

Status: Resolved

MANGHAM ELEMENTARY *

Revenues

Finding 97-1 Teacher receipt records.

Status: Resolved

Finding 98-2 Correction receipts.

Status: Resolved

Expenditures

Finding 98-1 Inadequate supporting documentation.

Status: Resolved

Finding 98-2 Cancellation of paid invoices.

Status: Resolved

Finding 98-3 Rubber signature stamp.

Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1998

RAYVILLE JUNIOR HIGH *

Expenditures

Finding 90-1 Inadequate supporting documentation.

Status: Resolved

Finding 90-2 Late payment of invoices.

Status: Resolved

DELHI JUNIOR HIGH SCHOOL.

Cash and Cash Equivalents

Finding 90-1 Cash balance per general ledger incorrect.

Status: Resolved

Revenues

Finding 90-1 Athletic ticket reconciliation.

Status: Resolved

Expenditures

Finding 90-1 Inadequate supporting documentation.

Status: See current year finding 98-1

Finding 90-2 Cancellation of paid invoices.

Status: See current year finding 98-2

Finding 90-3 Incorrect posting to general ledger.

Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 1998

DULHI HIGH SCHOOL.

Revenues:

Finding 97-1 Concession receipts.

Status: Resolved

Finding 97-2 Athletic ticket reconciliation.

Status: Resolved

Expenditures:

Finding 97-3 Late payment of invoices.

Status: See current year finding 98-3

MIANGHAM HIGH SCHOOL.

Revenues:

Finding 97-1 Concession receipts.

Status: Resolved

Finding 97-2 Teacher receipt records.

Status: Resolved

Expenditures:

Finding 97-1 Inadequate supporting documentation.

Status: Resolved

Finding 97-2 Cancellation of paid invoices.

Status: See current year finding 98-1

* These schools were not included in the current year rotation and have not been revisited by the accountant. The status of prior year findings is a result of a review done by Central office personnel.