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Morchouse Parish School Board Bastran Lauisian

> Student Activity Funds Apreed-Upon Procedures Auril 20, 1998

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Morchware Parish School Board Emiren, Louisiana

Stadent Activity Funds Agreed-Upon Procedures April 30, 1955

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Morsheurz Parish School Board Bestrep, Leubians

Stadent Activity Funds Agreed Upon Precedures Acril 20, 1998

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Morchware Parish School Board Buttyre, Louisiana

Student Activity Funds Agreed Upon Procedures April 30, 1995

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Konchelodi

Ener

ALLEN. GREEN & COMPANY, LLP

CENTRED FUELIC ADCOUNTANT



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Tet Green, CPA

Marge Mitches, CPA

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Independent Assumations' Report on Applying Agrowd-Upon Procedures

dowhouse Parish School Frank Isation, Louisiana

We have performed the providents identified as "Proceederse" in the following pages, which were append to by the management of Marchaum Particle School Road, study to assist you in evaluating the operations of the Souther Activity Tanda at each school A (application) 20, 1295. The sprend-spop properties requirement was produced in accordance with simched calabilitied by the Assessment Interface of Corolled Public Accountants. The sufficiency of these consideres with simched calabilities by the Reservation leads as of the result of the Accountants. The sufficiency of these school is school accountants and the similar of Corollar School accountants.

Consequently, we make no representation regarding the sufficiency of the providence described either for the parameters for which this report has been reported or for any other parameter.

We ware not sugged to, and did not, perform an combination, the objective of which would be the represented of an option on the provident. Accordingly, we do not caprets such an option. Had not performed additional coreculture, other mattern match have some to or attention that would have been secords to you.

This report is immedial only for the use of the Board and susceptrent of Merchouse Parish School Board, and should not be used by done who have not agond to this procedures and taken responsibility for the adhesium of the procedures.

Allen, Breen & Congry, 400

ALLEN GREEN & COMPANY, LLI

Manroe, Laoisiana Juan A. 1978 BASTROP HIGH SCHOOL

Morelunce Parish School Roard Environ, Londonn

Bastrop High School

Student Activity Funds Agreed-Upon Precedures April 30, 2018

PROCEDURES

	Rece	ipts			
de rec	form a cash court when on the previous to remice that receipts have been issued for all nice on hand and that and possible manine eccentro more than three flys toccipts.	1.2	no was \$1.7. I not been role	10.00 concrete lipted. There spr. \$414.90	on April 28, 1998. on collections that eas also \$3,796.01 of which had been
2. Se \$10	int 15 receipts on a random basis and perform the lowing precodaries:	2.01	the 15 rocelpt	stated, we so	inf:
	Trace to validated dependi slip.	1	Nonsoption	e	
3	Determine depenit was reade an a timely basis.	h.	Two rzzzipi bacie.	n mara nek deg	social en a findy
			Date of Noteigt 64/12/98 Bir12/98	Data of Depenti EDG6/98 EUTIV98	Amount of <u>Ecosign</u> 5182.36 358.00
÷	Trace the individual raceipte within the deposit to the costy procipie journal to determine that the receipt hands matches the deposit total.		No mappion		
"	True the individual receipts within the deposit to the related account longer card, teacher log/ ratespt, constraints investing ar administra- ticket socialitation.	4	No mospile		

Morelause Parish School Roard Environ, Laudolaus

Bastrop High School

Student Activity Tunch Apreed-Upon Procedures April 30, 1995

PROCEDURES

FINDINGS

Cash and Cash	n Equivalents
Obtain bask reconciliations for all bank accounts for two accounts and perform the following procedures:	We obtained back recombinitions for the back account for Supershor 1997 and January 1998. We noted the following
a. Yerly the authoratical accuracy of the reservoirations.	a. Ne comptions.
b. Agese the holosus per the bank statusters to the amount on the bank successifiation.	b. Ne comprises
 Compare the respected book behavior to the general lodger for the bank account. 	a. Ne exampleme.
6. Determine the propriety of deposits in transit.	d. No-deposits in transit.
e. Itamine all interfeed travelies	a. No interfared transfers.
 Support the sustaining checks by comparing to the checks clearing in subsequent meets bank material. 	 All his three contrasting checks chiered is subsequent meetils bask statements.
 Descening the such is invoced in only one back account in accordance with LXX-R.5. 79:3155. 	g. No-susptions.
 Investigate any outstanding checks which are over \$2 days add. 	 Three checks conting \$656.78 were not standing over Windows.

э.

Montheuse Parish School Board Restrup, Louisians

Eastrop High School

Student Artivity Fands Agreed Upon Procedures Agril 30, 1998

Espenditures				
 Review shocks writen for the part month while on the previous in determine that belts are paid timely and checks writer appear to have documentation. 	 Reviewed documentation for checks, roted some instances of late payment, of sales ins poid, and of hospitality-type payments. 			
 Scice: 25 dishursements on a random basis and less. Six the following attributor. 	2. Of the 29 distrumenterity testing, we noted:			
 Deconcentration is canocial to prevore displicate paperani. 	a. Na sourptiers.			
b. Cleak is signed by authorized personnel.	b. Na comptiere.			
o. Evidence of ranging of goods at services.	e. Ne comptere.			
d. Invoice smoarr agrees with shock amount.	d. Ne comptiese.			
c. Charge is supported by proper documentation.	c. One instance of no invoice to support charge.			
f Endonument agrees with payso.	f Ne comprises.			
 levelse data is survest when compared to date of clash. 	 One instance of an involte that was not curses compared to check date. 			
 Accounting distribution/charafaction is contin- test and controlly posted. 	h Ne-comptions.			
i. Charge appears to be necessary and reasonable.	i. No-morphose.			
j Associate that expenditure are in accordance with the School Boards Stancial policies, weisedarly the methanice policy.	j Two instances of proof of quotes not attached to purchase order or inverse.			

Morchause Parish School Fourd Features, Laukiana

Bastrop High School

Student Artivity Tunch Agreed-Upon Procedures Accil 20, 1998

PROCEDURES

FINDINGS

Financial Reporting		
1. Compare resulpts by type to the prior year and abasis explanations for appreciate ransmess.	1. Ne comptions.	
2. Compare disburstonesis by type to the prior year and obtain explanations for significant variances.	2. No anapáros.	
 For schools which do not submit records in the control efficat, adject financial reports for two arounds and trace arounds reported to general ledges. 	3. No receptions.	

BASTROP MIDDLE SCHOOL

Marchoast Parish School Board Bastrap, Loakiana

Bastrap Middle School

Student Artistic Funds Agreed Upon Procedures Agril 38, 1998

PROCEDURES

Cash and Cash Equivalents		
Obtain basic reconciliations for all basic accounts for two months and parliant the following precedence:	We obtained bask researchinions for the bask account for Separather 1997 and January 1998. We noted the following:	
 Yerly de nobenetical accuracy of the manufaction. 	a. No exceptions.	
 Agras the balance per the bask statement to the amount on the back retrievalisation. 	b. No marphies,	
 Compare the secondiled basic halance to the proceed helper for the book second. 	c. Na comptana.	
d. Determine the propriety of deposits in transit.	d. Ne deposits is sumit.	
e. Examine all interfined transfers.	c. No interfand puncters.	
 Support the contrasting shods by comparing to the shades starting in subsequent month bank statement. 	 All but two sustaineding abovia closed in subsequent models have automore. 	
g Determine that each is invested in only our bank account is accordance with LSA-R.S. 39:295.	g Ne curption.	
 Investigate any constanding checks which are aver 90 days cell. 	 Two checks statling \$612.59 wars constanding user 90 days. 	

Marcheutz Paridi School Raard Bastrop, Louisiana

Particle Middle School

Student Activity Funds Agreed-Upon Procedures Acrel 20, 1998

PROCEDURES

Receipts			
 Perform a cosh econt when on the premises to determine that reseipts have been insued for all motion on hard and that and posted meetin represent on more than threa days motion. 	 A cosh court was performed on April 28, 1998, there was no money that had not been receiped. All cash on hand was current day tocopts. 		
2. Solid: 15 receipt on a random basis and perform the Editoring proceedance.	2. Of the 15 receipts noted, we need:		
 Trace to validated deposit slip. 	a No assoptions.		
b. Determine deposit was made as a timely basis.	 No assoptions. 		
 Trues the individual receipts within the deposit in the cash receipts journal to determine that the receipt baild matches the deposit total. 	e. No morphom.		
 Trues the individual receipts within the deposit to the robust account ladger and, mather log/ receipt, concentron investory or administen tieled reconciliation. 	4. No morphom.		

Marchouse Parish School Board Bastran, Louisiana

Bastrap Middle School

Stadout Activity Funds Agreed Upon Precodures April 58, 1998

PROCEDURES

FINDINGS

Expenditures				
 Review chadas written for the past runnth while on the premises to determine dust hills are paid timely and shadas written appear to have documentation. 	 Examined documentation for checks, method some instances of hite preprints, of improper docu- mentation and el'hospitality-type preprints. 			
 Schut 35 disburstances on a random basis and and for the following attributes: 	2. Of the 25 dishumaness and ad, we noted			
 Deconceptation is canadial to prevent deplicate psystem. 	 No exceptions. 			
b. Check is signed by authorized personnel.	b. Na exceptions.			
e. Evidence of receipts of pools or services.	 Eight instances of no evidence of manipt of goods or service. 			
6. Invoice amount agrees with check amount.	 One instance of invoice amount not agreeing with clack amount. 			
e. Charge is supported by proper documentation.	6. One instance of no invoice to tappost sharps.			
5. Endersement agrees with payor.	f Na comptions.			
g. Invoice data is current when rempared to date of check.	g. Three instances of involves that were not current excepted to check date.			
h. Accounting distribution/classification is consis- tent and correctly peaked	 Dec instance of accounting distribution or classification property pitial. 			
i. Charge appears to be measured and reasonable.	i. Ne exerption.			
 Asserbin that expendions are in asserbner with the School Board's feamual policies, periodicity the periodicy policy. 	j Necomptions.			

Morthause Parish School Board Envirop, Laukiana

Eastrop Middle School

Student Activity Family Agreed Upon Presedures April 30, 1998

PROCEDURES

FINDINGS

Financial Reporting	
 Compare ressigns by type in the prior year and abtain explanations for significant variances. 	1. No exampleme.
 Compose disburnancess by type to the price year and obtain explanations for significant variances. 	2. Na comptiant.
 For schools which do not submit reaceds to the central office, adopt financial reports for two months and trace amounter reported to general indept. 	3. Not applicable.

н

Morchause Parish School Board Bearren, Laubiana

Beekman Janiar High School

Student Anirkly Funds Agreed Upon Procedures April 30, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents		
Obtain bank reconciliations for all bank accounts for two months and perform the following proceedance	We obtained back reconciliations for the back account for Separabor 1997 and January 1998. We noted the Schweing:	
a. Verify the mathematical accuracy of the reconclusions.	A. Na marphies.	
 Agree the balance per the bank statement in the amount on the bank recordinion. 	b. Ne corptiens.	
 Compare the reconciled book balance to the general helger for the bank second. 	6. Na masptime.	
d. Duternite the propriety of deposite in transit.	d. Ne deposite in gassie.	
 Examine all interfand travelies. 	6. No interfaul travefors.	
 Support the molecular plants by comparing to the checks charing in subsequent month bank relationers. 	 All cutationing clouds closed in subsequent candid back interaction. 	
 Determine that cash is invested in only one bask account in accordance with LSA-R.S. 38 2955. 	g. No couptiers.	
 Investigate any sustaineding checks which are over 92 days eld. 	h. No outstanding checks over 49 days old.	

BEEKMAN JUNIOR HIGH SCHOOL

Marshouse Parish Saloal Baard Battrice, Louisiana

Bockesen Junior High School

Stadent Artivity Funds Agreed Upon Precedures April 36, 1998

Rece	ipts	
 Perfores a rash count idea an die prantisa to dearwise that reacipts have been insed for all manies as hand and that undepended monits represent to more than force days reacipts. 	 A such scont was parformed on April 28, 1998. There was approximately \$553.50 of coverside collasions that had not here scorped. There was after \$453.50 of first insign numery logical but nor ransigned. This was the previous day's collections. 	
 Salace 15 nanipte on a random basis and perform the following pravadance. 	2. Of the 15 societs instol, we writed	
a. Trace to validated deposit slip.	a. Ne exceptions.	
b. Descenare deposit was made on a levely basis.	 Six sweipts was not deposited an a timel basis. 	
	Data of Protect Data of Deposit Amount annual 8822070 8822707 30.00 88022070 8922707 30.00 8902407 801507 20.00 8901807 801507 20.00 8001807 801507 12.00 801807 801507 12.00 801807 801507 12.00 801807 801507 12.00 801807 801507 12.00	
 Trace do individual accepts within the deposit to the ends recepts journal in detausine that the social brack matches the deposit total. 	4. No assorptions.	
 Trace the individual receipts within the deposit to the wided associat helps: card, teacher log/ receipt, concession investing or administer tables seconditation. 	6. No prospilents	

Moreleanse Parish School Board Entropy, Lauriana

Redonan Janim High School

Stadent Activity Funds Agreed Upon Precedures Acré 20, 2998

PROCEDURES

Expenditures		
 Breises checks written far the past month while on the pressings to determine that bills are paid invely and checks written appear to have documentation. 	 Resizered dessentation for shocks, roticed instances of hit prymous, of improper documentation, of payment of takes tan, and of hospitality-type expenditures. 	
2. Select 25 dishumments on a sundaw basis and test for the following advitutes:	2. Of the 25 distances to said, we restad	
 Descentation is satisfied to prevent deplots prycect. 	a. No-receptions.	
 Chock is signed by sufferenced personnel. 	 Twenty-free instances of second algorithm being a stramped algorithm stramped affar check man substrait from the bank. 	
e. Eridence of receipts of goods or services.	 Two instances of no evidence of receipt of goods or survices. 	
4. Invoice amount agrees with shock amount.	 Two instances of invoice amount net appealing with check amount. 	
 Charge is supported by proper documentation. 	 Two instances of no invoice to support sharps, exdy a sintenses; 	
f. Endorsoment agrees with payer.	f. No morphism.	
g. Invoise date is current when compared to date of abacit.	g. Two instances of invoices that were not current compared to check date.	
 Assuming distribution/Maggifunction is annois- test and correctly period. 	 These instances of accounting distribution or classification incorrectly period. 	
i Charge appears to be recensury and reasonable.	i. No exceptions	
 Assertain that expenditures are in accordure with the School Rourd's framewal policies, paracolarly the parchasing policy. 	j. No comptiens.	

Morchume Parish School Foard

Deckman Junice High School

Student Artivity Funds Apreed Upon Procedures Aprel 33, 1955

PROCEDURES

Financial Reporting	
1. Compare resulpts by type to the prior year and abtain explanations for significant variances.	1. No assoptions
2. Compare disbarraments by type to the prior year and obtain replanations for significant vortances.	2. No outoptions.
 For schedule which do not schedul accedul to the central offlare, actest financial reports for two meetils and trace amounts reported to general indget. 	3. Not applicable.

BONITA ELEMENTARY SCHOOL

Marchorar Parish School Board Bastrap, Loakiana

Sonits Elementary School

Station Activity Fands Agreed Upon Precedures Aard 38 (1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents		
	is bask reconcilitations for all bask seconds for costs and perform the following procedures:	We obtained bask reservaliations for the bask recomm for October 1997 and January 1998. We need the following:
*	Varily the mathematical accuracy of the reconstitutions.	a. No cooptions.
5	Agree the balance per the bask statement to the amount on the bask resemblation.	b. Na masptiens.
*	Compare the reconciled bank holonor to the general helper for the bank account.	e. No ecorptions.
4	Determine the propriety of deposits in transit.	d. Na deposite in transit.
4	Examine all interfand transfers.	e. No interfand transfers.
ſ	Support the contanding alocks by comparing to the chocks storing in subsequent month bank storemost.	 All outstanding shasks cleaned in subsequent months bark interments.
ŧ	Determine that each is invested in only our bank account is accordance with LSA-R.5, 39:2955	g. No comptions.
k	lowestigets any constanding checks which are over 90-dept old.	h. Ne outstanding shocks over 90 days old.

Marcheum Parish School Buard Battrop, Louisiana

Eastin Departury School

Student Activity Funds Agreed-Upon Procedures April 30, 1956

PROCEDURES

FINDINGS

Ree	eipts		
 Perform a cash ment when on the premises to determine that receipt have been issued for all movies on hard and that mediperind receipt approach to mere than three days receipts. 	\$1.54 of unramined cash ideatas aread to		
 Solart 35 receipts no a random basis and perform the Educating procedures. 	2. Of the 15 resulpts total, we noted the following:		
a. Trace to validated depenit slip.	a. No assoptions.		
b. Determine deposit was made as a timely basis.	h. Eight receipts wet depended on a timely has		
	Date of Bound Date of Bound Amount of Bound 301307 197307 197307 301307 197307 353 301107 197307 353 301107 197307 353 3011077 197307 353 3011077 1200077 33.08 605098 612098 34.15 6050698 6121597 43.44 6050698 8105092 22.79		
 Trues the individual receipts within the deposit a the oash receipts journal to determine that the receipt betch marshes the deposit tatal. 	e. No morptions		
 Trans the individual resulpts within the deposit to the related account ledger card, teacher leg resulpt, concessions investory or admission table recommission. 	 Five excepts could not be taxed to transfer logs. Two receipts were posted for definers amounts. Our reseipt was posted to the surreg account number. 		

Marcheuse Parish School Enard Bathrin, Leuisiana

Ebosits Ebosostary School

Student Activity Funds Agreed-Upon Procedures April 35, 1959

PROCEDURES

Expend	litures
 Review shads written for the part mends while on the previate to determine that bills are paid theely and shads written appear to have documentation. 	 Reviewad documentation for checks, series instances of het paymonts, of improper documen- tation, of inconseasedy posted instrument of payment of siles to.
 Schut 25 disburgement on a madom basis and sun for the following attributar: 	2. Of the 15 dishumaneses stated, we noted
 Documentation is canceled to proven deplicate prevent. 	a No morphom
k. Check is signed by authorized personnel.	b. No exceptions,
2. Delidence of manipts of goods or nerview.	 Two instances of no oxidence of nazige of goods or services.
4. Invoire amount agrees with check amount.	 One instance of invoice amount not agreeing with check amount.
e. Charge is supported by proper documentation.	c. One instance of no invoice to support charge.
f. Indexement appen with payor.	f. Na comptient.
g. Invoice date in current when compared to date of elveck.	g. Seven instances of involum not carnet compared to shock data.
 Accounting, describution/classification is comis- uat and carriedly potend 	 Sx instances of accounting detribution or classification incorrectly possid.
i. Charge appears to be notestary and stationable.	i Ne-exaption.
 Assertain that expenditures are in assertance with the School Deard's financial policies, periodar's the paralaxies policy. 	j. Ne esseption.

Marchouse Parish School Board Bastron, Leakiana

Ecolds Elementary School

Student Activity Funds Agreed Upon Procedures And 35, 1918

PROCEDURES

FINDINGS

Financial Reporting		
 Compare reseipts by type to the prior yver and obtain coplanations for significant variances. 	 A comparison was made. Explanations of significant variances were requested from the selool, but were not sectived by the date the report was released. 	
 Compare disburgements by type to the prior year and obtain suplanations for significant variances. 	 A comparison was made. Explanations of significant variances wars requested from the school, but were not socieved by the date the report was released. 	
 For adsain which do not salwait stoards to the central office, solid financial reports for two membra and two amounts reported to general helps: 	3. Not applicable.	

CARVER ELEMENTARY SCHOOL

Merekana Parisk School Baard Batrup, Laukiana

Carper Demostary School

Stadent Activity Funds Agreed-Upen Procedures Acri. 30, 1955

PROCEDURES

Cash and Cash Equivalents		
Obtain bank recessionations for all bank accounts for two matths and perform the following proceedance	 We obtained back reconciliations for the back account for the meetin of Separabar 1997 and January 2998. We noted the following: 	
a Verify the reathermatical accuracy of the reconciliations.	a. Neccaption.	
 Agree the balance per the basic statement in the amount on the basic manufilation. 	 b. Ne comptients. 	
 Compare the accoscilul back holance to the prevent ledger for the bank mount. 	e. Ne comptione.	
d. Determine the propriety of deposits in transit.	d. Nedaposis in transit	
e. Downing all interfand transfers.	e. No interfaed transfers.	
 Support the commanding shacks by comparing to the checks clearing in subsequent memb has subsequent. 	 f All summeding choice charad in subsequent months bank asservents. 	
g. Dotremine that each is invested in only one basi account in accordance with LSA-R-S. 39-2955.	g School has more than one account, some activities larve their own account.	
 Investigate any constanding cheeks which an even W-days old. 	 A. No autaineding abooks area: 90 days old. 	

Corver Dependers School

Stadart Activity Fands Agreed Upon Precedures Aard 30, 1998

PROCEDURES

FINDINGS

Receipts			
 Parlines a such coase when an the premises to determine that reacipts have been record for all reaction are hand and that undepended monice represent so more than force days reacipts. 	 A cash coset was performed May 4, 1998. There was \$355.59 of concension memory that had not been morphol. There was \$347.77 of receiped memory flot was carried reserved. 		
2. Select 15 receipts on a random basis and perform the fullweing procedures	2. Of the 13 receipts izerial, we reside		
a. Trace to vehicled deposit slip.	a. No exceptions.		
b. Determine deposit was made or a timely basis.	 Two receipts now not depended on a time basis 		
	Date of Boccie Date of Depter Annual of Boccie 002047 000041 000041 012047 0120497 \$ 10.00 13/1207 11/23/97 \$ 199.50		
 Trace the individual scoripts within the depentition the auto scolipte journal to determine that the receipt batch maddee the deposit total. 	e. Ne exerptions.		
d. Trace the individual security's within the depend to the related account ledger card, tracher leg- meneige, tracessime investory or administer tricket reverse flatter.	d. One rampt could not be based bask to mathem/logs.		

Morchman Parish School Eased Eastron, Louisiana

Carner Elementary School

Student Activity Funds Agreed Upon Procedures Acril 30, 1998

FINDINGS

Espenditures	
 Herice: checks writes for the part month while on the previous to discussion that fulls are paid limity and checks writen appear to herve documentation. 	 Enviewed documentation for electra, rediced instances of improper disconcentation, of late payments, of an evidence of second electra- terview, and of benjability-type expenditures.
3. School 25 clinitestements on a sandow basis and test for the full-traing abributes:	2. Of the 25 disbursements tested, we noted
 Documentation is careeled to prevent diplosiz payment. 	a. No comprise.
b. Check is signed by authorized personnel.	h. No moption.
a. Evidence of ressipts of goods or survisor.	 Tas insumes of no stidence of stoript of goods or services.
d. Invoice amount agrees with shock amount.	 One inspace of involut amount not agricing, with thesk amount.
 Charge is supported by proper documentation. 	 Two instances of no invoice to support sharpe, maintenance of found invoice, and one instance of forwice not matching payer.
f Endorsoment agrees with payor.	f. Ho morphose.
 Revealen date is exernet when compared to date of abode. 	g. Three instances of involves that were not convert compared to check date.
 Accounting distribution/classification in consta- tion and consulty postal. 	 Seven insumes of accounting distribution ar disselfution informably postal.
1. Charge appears to be recently and reasonable.	 These instances of charges that appear unnecessary or unreasonable.
 Ascartain that expenditures are in accordance with the Salecel Board's Dameial pelikies, particularly the purchasing policy. 	j. Na comptiane.

Marchonse Parish School Reard Bastron, Louisiana

Cerver Elementary School

Statest Activity Funds Agreed Upon Procedures Auril 35, 1928

PROCEDURES

FINDINGS

Financial Reporting	
 Compare needpts by type to the prior year and obtain explanations for significant variances. 	1. No exceptions.
 Compare disbanaments by type to the prior year and obtain explanations for significant variances. 	2. No asseptions.
 For achieve which de not subsett records to the control office, solical fenencial reports for two manifes and trace amounts reported to general helger. 	3. Not applicable.

CHERRY RIDGE ELEMENTARY SCHOOL

Memboare Parish School Board Ratrap, Lonisiana

Cherry Holge Henentary School

Statlett Attivity Fands Agreed Upon Presedures April 30, 1998

PROCEDURES

Cash and Cash Equivalents	
Obtein basis reconciliations for all basis accounts for two manths and perform the following precedence:	We obtained bask researchingons for the bask account for Separather 1977 and January 1998. We need the following:
 Verify the mathematical accuracy of the acconciliations. 	a. No exceptions.
 Agree the balance per the bank statement to the amount on the bank recordinition. 	b. No exceptions.
 Compare the secondial book halance to the proval lotper for the basic second. 	c No comptions
d. Determine the propriety of deposits in transit.	d. Ne deposits in Eservit.
v. Exercise all interfand traveliers.	e. No interfued pasedors.
 Support the outstanding shada by comparing to the checks identing in solvenparm month bank statement. 	 All cutranting checks cleaned in subsequent months back entercosts.
g. Determine that cash is invested in only our bank account in accordance with LSA-R.S. 39-295.	g No complants.
k investigate any constanding checks which are even Weders old.	A Ne outstanding chiefs area 90 days old

Monteurs Parish School Baard Eastrop, Louisiana

Chevry Rider Elementary School

Stadent Activity Funds Agreed Upon Proceedures Acrel 20, 1998

FINDINGS

Rece	ipts
 Poferm a cash must when on the previous to datamine that receipts have been intend for all monits on hard and theil andeposited reasies represent so more than theo days toccipts. 	 A cash cours was performed on April 27, 1998. There was \$1,215.80 of solitations that had not been receipted.
 Sciant 15 succepts on a random basis and perform the following procedures: 	2. Of the 15 receipts assed, we noted:
a. Trace to reliabled deposit slip.	a. No morphican.
 Determine deposit was made as a tracky basis. 	 Pifarer instances where no desinim could be made about simulicant, because receipts ware made day of depent.
 Trace the individual raceipts within the deposit to the cash raceipts journal to datamine that the receipt heigh matches the deposit total. 	e. No exceptions.
 True the individual receips within the deposit to the related account ledger cord, teacher log/ receipt, conservations investory or administra- ticket accountilized. 	 Nine runips said not be tneed to suchers' logs.

Monhause Parish School Board Bastrees, Lauisiana

Cherry Ridge Elementary School

Student Artivity Fauls Agreed-Upus Procedures April 30, 1998

PROCEDURES

Espenditures	
 Review, checks written for the past month abile on the pression to descenise that bills are paid timity and checks written appear to have decommission. 	 Reviewal documentation for shocks, noticed instances of late papersent, of papersent to semployee, and of tellends received but couldn't trace to mologouit.
2. School 25 dishumineumia on a number hepis and test for the fullworks an itsets.	2. Of the 25 disburycenosis testind, we redsh
 Decomputation is smeahd to prevent deplicate payment. 	a. Ne exampliane.
b. Chuck is signed by sufferined processed.	b. Data instance of only one authorized signature.
e. Evidence of ramipse of goods ar services.	 Four instances of no evidence of receipt of goods or survisos.
d breeies amount agents with shock amount.	 One instance of involve amount not againing with threek amount.
a. Charge is supported by proper documentation.	n. One instance of an involve to support charge.
f. Endoessment agrees with payso.	f. No morphose.
 Invoise date is convert when compared to date of sheek. 	g. Eleven instances of invoice that was not surrent compared to shock date.
 Accounting distribution/classification is certain test and correctly posted. 	 Two instances of accounting distribution or classification posted incorrectly.
1. Charge appears to be remnary and ransorable.	i. No exceptions.
j Assemain that expenditures are in accordance with the School Board's funccial policies, periodativ the purchasing policy.	j. No exceptions.

Morchware Parish School Board Eurrog, Louisiana

Cherry Ridge Elementary School

Student Activity Funds Agreed-Upon Procedures Acril 30, 1998

PROCEDURES

Financial Reporting	
 Compare emerges by type in the price year and abasis explanations for significant variances. 	1. Ne-comptions.
2. Campase disbursements by type to the prior year and obtain explanations for significant variances	2. Ne-pumptions.
 For schools which do not submit records in the control office, addet financial reports for two months and trace amounts reported to general ledger. 	3. Not applicable.

COLLINSTON ELEMENTARY SCHOOL

Meraboare Parish School Board Barrey, Laukiana

Collinator Elementary School

Student Activity Funds Agreed Upon Precedures Acril 30, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents		
Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	We obtained the bask regardingtons for Separable 2097 and Jamary 1998. We would the following:	
 A. Verily do estimated accuracy of the scorecilistices. 	e. No exceptions	
 Agree the behavior per the bank statement in the anount on the bank restriction. 	b. Necomptana	
 Compare the reconciled book halance to the general ladger for the bask account. 	c. Ne comptime.	
d. Determine the propriety of deposits in transit.	d. Ne deposits in transit.	
 Examine all interfand transfers. 	e. Ne interfand samples	
f Support the outstanding shocks by comparing to the shocks clearing in subsequent memb back statement.	 Ne outstanding checks. 	
g Deservice that each is invested in only one back account in accordance with 15A-R.5. 39-2955	g. Ne complexe.	
 Investigate any constanting checks which are avoid W-days old. 	h No-outstanding shads aver 90 days old.	

Marchouse Parish School Beard Bastran, Leolalana

Collector Desenters School

Statest Activity Family Agreed Upon Presedents Agrid 28, 1918

PROCEDURES

Receipts			
 Parform a cash coast when on the premiers to detormine that musiple have been insued for all sensity on hand and that and possibilit review represent so sound than thrus days musiple. 	 Parformed rath court on May 6, 1998. There was \$53.31 that had not been receiped. There was also \$1,123.50 correct collections that was receipted but and depended. 		
2. Select 15 peoples on a sandow basis and perform the following presidents	2. Of the 15 motion tarnel, we read		
a. Trace to validated deposit slip.	a. Na comptient.		
 Disserving deposit was made on a situally havin. 	 Follows receipts were not depended on a firedy basis. 		
	Date of Basel, C., Steel, C., Boord, Basel, C., Steel, C., Boord, Basel, C., Steel, C., Boord, Basel, C., Boord, C., Boord, Basel, C., Boord, C., Boord, Basel, C., Boord, C., Boord, Basel, C., Boord, C., Boord, Basel, C., Basel, C., Boord, Basel, C., Basel, C., Basel, Basel, C., Basel, C., Basel, C., Basel, C., Basel, Basel, C., Basel, C., Basel, C., Basel, C., Basel, Basel, C., Basel, C., Basel, C., Basel, C., Basel, C., Basel, Basel, C., Basel, C.,		
 Trazz the individual receipts within the deposit to the cash receipts journal to dozenitor that the receipt bash matches the deposit total. 	c. No exceptions.		
 Trans the individual ressigns within the deposit to the related account indiger need, tracher log/ model, concessions immuney or administen tidates reconciliation. 	 Sia. receipta casid not he traced ta trachers' loga. 		

Marchouse Parish School Deard Bastropy Louisiana

Collinators Domentary School

Student Activity Funds Agreed-Upon Pracedures April 38, 1996

PROCEDURES

FINDINGS

Expens	litures	
 Review choice written for the past recently while an the presentes to descrutize that balls are paid simply and choice written appear in here deconomistion. 	 Reviewed documentation for checks, makes instances of hete paperants, of no evolution receipt of goods or services, and of hespitality-typ sequenditates. 	
 Selast 35 disburgements on a random basis and inst for the following attributes: 	2. Of the 25 disturnaments losted, we relied the following	
 Deconcration is canoled to prever deplicate prevent. 	a. No morphism	
b. Check is signed by authorized personnel.	b. No exceptions.	
 Evidence of receipts of goods or services. 	 Two instances of no evidence of nootjst all goods ar survives. 	
d. Invoice amount agrass with check amount.	 One instance of invoice amount net agraving with thirds amount. 	
c. Charge is supported by proper documentation.	c. One instance of no investor to support charge.	
f Indocument agrees with paper.	f. Ne outptiere.	
 g. Invoice data is surrout whos compared to data of check. 	g. Seven instances of invoices that warp net current compared to check date.	
 Accounting, distribution/classification is comis- sion and correctly portal. 	 Two instances of accounting distribution or chevalination incorrectly posted. 	
i Charge appears to be necessary and stanonable.	i Ne-asseption.	
j Assorials that expenditions are in accordance with the School Double disascial policies, periodarly the perchanting policy.	j Ne osuption.	

Murshouse Fariah School Deard Bastrop, Louisiana

Collicator Elementary School

Student Activity Funds Agreed-Upon Procedures April 38, 1996

PROCEDURES

FINDINGS

Financial Reporting		
 Compare society by type to the prior year and obtain explorations for significant variances. 	 A comparison was made. Explanations of significant variances new requested from the unioni, but explanations were not second by the date the report was obtained. 	
 Compary dishursements by type to the prior year and obtain coglianations for significant variances. 	2. A comparison was made. Explanations of significant variances were requested from the udust, her explanations were not received by the date the report was released.	
 Per selecels which do not submit reveals to the control office, used financial reports for two months and two another reported to proved logar. 	3. Not opplicable.	

DELTA HIGH SCHOOL

Marchoase Parish School Board Bastran, Louisiana

Deba High School

Student Activity Fands Agreed Upon Presedures Aged 36, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents			
Obtain back recoordinations for all back accounts for two months and parliant the following procedures:	We obtained bask proseclisticus for the bask second for Outsher 1997 and January 1598. We need the following:		
 Verify the randomenical accuracy of the reconciliations. 	 No cooption. 		
 Agree the balance per the bask statement to the amount on the back restriction. 	b. No morprism.		
 Cospan: the secondial back balance to the proceed logger for the bask account. 	 Ny esceptions, 		
d. Determine the propriety of deposits in transit.	d. Na deposite in statest.		
e. Examine all interfand transfers.	c. Na interfund transfert.		
f Support the constanting classic by couparing to the chocks releasing in subsequent worth bank statuance.	 All custanding checks cloand in subsequent modul bark statements. 		
p Disensive that each is invested in only one bank account in accordance with LSA-R.S. 39:2955.	g. Na corptism.		
 Invotipte any contanting checks which are over Weders off. 	h. Ne outranding checks over 59 days.		

Marcheneze Parish School Eased Bestrop, Leuisiana

Dolta High School

Student Activity Funds Agreed-Upon Procedures Agreed 30, 1918

PROCEDURES

Receipts			
 Perform a cash coust when on the premises to determine their process have been insued for all monies on hand and that endposited monies represent on mere than there days receipts. 	 A and cours was performed an April 28, 1908, there was to mancy that had not been receipted. All each on hand was current day manipet. 		
 Scleet 15 receipts to a random basis and perform the following proceduras: 	2. Of the 15 reacipu scood, we need:		
a. Trace to validated deposit slip.	 One remaips could not be tacced back in radiabated depend sdip. This monipt was stolen from encountry's doll. 		
b. Desamine deposit was made so a timely basis.	 Seven receipts were not deposited on a time basis. 		
	Data of Execute Data of Data o		
 Trans the individual ranges within the deposit to the cash rearings journal to determine that the range bank mandes the deposit tend. 	 No exceptions. 		
 Trans the individual receipts within the deposit to the related second logger and, teacher log² receipt, concessions investory or admission taktor seconditation. 	6. No exception.		

Moreheusz Parid-School Baard Bastron, Lewisiana

Dolla High School

Student Activity Funds Agreed Upon Proceedures Acres 30, 1995

PROCEDURES

FINDINGS

Expenditures		
 Review chasts written for the past meeth while on the pression to determine that hills are paid timely and shades written appear to have documentation. 	 Reviewed documentation for checks, noticed some instances of trees being paid, of framee there being paid, of improper or no checomentation and of his prymeria. 	
 Schut 35 disburstments on a tandour basis and tast for the following attributes: 	2. Of the 25 dishersonores social, no netal.	
 Documentation is cannoted to prevent deplease payment. 	a. No exceptions.	
b. Check is signed by authorized personali-	h. One instance of only one authorized signature	
1. Dislance of moripus of goods or survisor.	 Fase: instances of no oridance of rankpt of goads or surveys. 	
4. Invoise account agrees with shoch around.	 One instance of involve annount not agrocing to shock amount. 	
e. Charge is supported by proper documentation.	 Seven instances of no involves to support sharpes. 	
f. Endersement agross with payer.	£. No exceptions.	
g. Invoice date is current when compared to date of thesk	g. Pive instances of invoices that were not current compared to check date.	
 Assessing detailstimAterrification is music- trat and surrootly posted. 	h. Na cooptions.	
i. Charge appears to be necessary and reasonable.	i. Na exceptions.	
 Assertain that expenditures are in assertance with the School Fourful future in policies, 	j. Two instances of proof of quotes not attached to purchase orders or involces.	

Morebaure Parisk School Board Barrey, Lauisiana

Data High School

Stadent Activity Funds Agreed-Upon Procedures April 30, 1995

Financial Reporting		
 Compare resolute by type to the price year and obtain explanations for significant variances. 	1. No compliants	
 Compare deductoresets by type to the prior year and obtain explanations for significant variances. 	2. Ne complices	
 For achools which do not submit records to the control afflee, when featuring reports for two months and trace amounts reported to general ledger. 	3. No comptions.	

EASTSIDE ELEMENTARY SCHOOL

Morehouse Pariak School Board

Eastaide Elementary School

Stadent Activity Funds Agreed Upon Pracedores April 30, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents		
Obtain bark reconciliations for all bost two membrs and perform the following pre-		
 Novily the mathematical accurate toposcillations. 	way of the A. Nareauptions	
h Ages the balance per the bank in amount on the bank recoveriliation.	atomet to the b. No comptions.	
 Compare the restancied back I general ladger for the bark account 		
4. Determine the propriety of dependence	a in transit. d. Ne deposits in transit.	
e. Examine all interford travelors.	e. No interfand insultes.	
 Support the outstanding checks in the checks clearing in subsequer statement. 		
g. Determine that such is invested in account in accordance with 158-3	mly one hank g. No exceptions. 15. 3923955	
 by brothighte any outstanding char over 90 days aid. 	da which an k. No expanding shocks over 10 days.	

Morehause Parish School Board Bastrees, Londons

Entside Elementary School

Stadent Activity Fands Agreed Upon Precedures Acred 30, 1998

PROCEDURES

FINDINGS

Rece	ipts	
 Perform a cesh court when on the premises to discussive that succepts have been insued for all mension on hand and that andeposited mension repeated to more than three days receipts. 	 A cosh count was performed May 5, 2795. There was \$206.55 collections from previous day that bad out how secondal. 	
 Scient 13 receipts on a rendom basis and perform the following procedure: 	2. Of the 13 secepts insist, we savint	
a Trace to validated deposit slip.	a. No comptions.	
 Determine deposit was made on a titudy basis. 	 One manipe was not deposited on a time basis. 	
	Date of Date of Amount of Energi Disposi	
r. Trace the individual scorigits within the depend to the cash scorigit journal to determine that the scorigt basis runches the depend total.	e. No mespione.	
 Trace the individual receipts within the deposit to the school account indger conf. teacher logi receipt, communicate investory or administen tields recommission. 	log.	

Marchouse Parish School Board Bastran, Louisiana

Eastable Elementary School

Student Activity Funds Agreed Upon Procedures April 38, 1998

|--|--|--|--|

FINDINGS

Expenditures				
 Review shada writtes for the past exactly while on the province to detamine that bills are paid timely and checks writter appear to have documentation. 	 Reviewed decommittion for shocks, non- instances of an pool of toccips of pools of services, of his payments, and of only an autoxical signature. 			
 Salast 25 disburstmeases on a random basis and test for the following stimbutes: 	2. Of the 15 dislowantents total, we need			
 Deconcentries is canoded to present deplicate payment. 	e. No exceptions.			
b. Cleak is signed by authorized personnel	b. Four instances of only one authorized segmentates.			
e. Evidence of receipts of goods or services.	 These instances of no ovidence of receipt of groots or services. 			
d. Invoice amount agrees with clerk amount.	d. Two instances of involve amount not enriching check amount.			
e. Charge is supported by proper documentation.	4. One instance of no invoice to support charge.			
f. Redocument agross with payor.	f. Na cauptions.			
 Jervice data is carrent when sempared to date of check. 	g. Three instances of invoices that were not current surported to check date.			
h. Accounting distribution/dataFaction is contri- unt and enviroly postal.	h. Ne compting.			
3. Charge appears to be necessary and reasonable.	i Necomptine.			
 j. Assortain that sepandiaeux are in assordance with the School Dearth financial policies, particularly the paraliating pality. 	j Nemapien			

Marabouse Parish School Board Bartrey, Louisiana

Eastaide Elementary School

Stadart Artisity Fauls Agreed Upon Procedures April 30, 1998

|--|

Financial Reporting		
 Compare stociets by type to the prior year and obtain replacations for significant variance, 	 A comparison was done. Explanations of significant variances users required from the action, but ware not received by the date the report was released. 	
 Compare distancements by type to the prior year and obtain explanations for significant variances. 	 X emparison was done. Explanations of significant variances were requested from the adoal, but was not received by the date the report was released. 	
 For schools which do not submit records to the organit affler, when thesesial reports for tree would and assai arounds reported to general lodge. 	3. Net applicable.	

H. V. ADAMS ELEMENTARY SCHOOL

Norchmore Parish School Beard Eastron, Louisiana

H. V. Adams Elementary School

Student Activity Funds Agreed-Upon Procedures April 20, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents				
Obtain bask recombinations for all bask accounts for two months and perform the following procedures:	We obtained bank reconciliations for the bank account for November 1997 and February 1998. We noted the following			
 Yesly do mathematical accuracy of the researchations. 	a. Na comptinus.			
b. Agree the balance per the bank statement to the amount or the bank recordination.	b. Ne curptions.			
 Compare the recorded book failures to the general ladger for the bank second. 	 The February 1998 scooncilid both balance does not scooncile to the February 1998 general balger balance. 			
d. Determine the propriety of deposits in traveit.	d. No-deposits in transit.			
e. Domine all interfand transfers.	e. No interfard transfers.			
 Support the outstanding choice by comparing to the checks clearing in molecupant month bank informati. 	 All outstanding checks cleared in subsequest models statustories. 			
g. Determine that cash is invested in only one bank second is accordance with LSA-R.S. 39 2055.	g. No morptions.			
 Investigate any motionaling classics which are one 90 days and 	h. No estatasting decits over 80 days and			

Marshoase Parish School Beard Bastrap, Louisiana

H. V. Adams Elementary School

Student Activity Funds Agreed-Upon Precodures Agrid 36, 1998

PROCEDURES

Receipts				
 Jurdiens a cash caust when on the premiers to detaunine that reacion have been insued for all monics on hard and that independent monics represent to more than these days receipts. 	 A rash court was performed as April 27, 1998. These was \$651.45 of noniped money held at least three days. 			
 Salace 15 succepts on a random havis and porform the following preceduras: 	2. Of the 15 receipts associ, we nexual			
a. Trace to validated depend alip.	 Tive remipsi could not be transf back to validated deposit tilp. 			
b. Datamite deposit was made or a simily basis.	 Fouriers socipts were not depended on a simply basis. 			
	Dist of Bacter Dist of Bacter Ausons of Bacter 1200.07 1200.07 1200.07 1200.07 1200.07 33.06 1200.07 1200.07 33.06 GOMMER 0.013268 54.50 GOMMER 0.01348 5.50 GOMMER 0.01148 5.50 GOMMER 0.01148 2.50 GOMMER 0.01148 2.50 GOMMER 0.01148 2.50 GOMMER 0.01148 2.20 GOMMER 0.01148 2.20 GOMMER 0.01148 1.90 GOMMER 0.01148 1.90 GOMMER 1.91 1.90 GOMMER 1.91 1.90 GOMMER 1.91 1.90 GOMMER 1.90 1.90 GOMMER 1.90 1.90 GOMMER 1.90 1.90 GOMMER 1.90 1.90			
 Trace the individual scoripta militia the deposit to the cash monipta journal in descenies that the receipt balds matches the deposit satal. 	 There must when a could set to determined what recept back mainted depend usal. 			
4 Trues the individual scoriges within the deposit to the solution assessed indger used, reacher leg/ rescept, concentions investory or administrative rescentiation.	 Eleven receipts readd wit be transf to tracher? logs. 			

Marchouse Parish School Board Bastrup, Louisiana

15 V. Adven Timenters School

Stadent Activity Fands Agreed Upon Procedures April 36, 1998

PROCEDURES

FINDINGS

Expenditures				
 Pervice shades writes for the past month while on the promiser to determine that bills are paid simily and shocks writers appear in have documentation. 	 Reviewed documentation for cleads, noted several instances of po documentation or improper documentation for preventio, of his prevents and of pagman of table to. 			
 Solast 25 disbursements on a random basis and son for the following starbutes: 	2. Of the 25 disburners are tored, we noted			
 Documentation is canaded to prevent deplicate payword. 	a. One instance of documentation not canceled			
b. Check is signed by authorized personnel.	b. One instance of misphead canceled shock, could not documine authorized signature.			
e. Dealesse of assessio of goods or services	 Two indexess of no receipt of goods or pervices. 			
d. Invoice amount agrees with check amount	 Two instances of involve another not matching class amount. 			
e. Charge is supported by proper documentation.	 Thetes issues of no invite to support charges, there instances of paying from subserved. 			
f. Endersament agrees with paper.	 Ore instance of minplaced speechd sheek could not tell of endowersent agreed will protein. 			
 Bevaius data is support when compared to data of check. 	 Two inclusions of investions that were not conven- compared to check data. 			
h Azzonting desilvationidant/eation is consis- um and protocly parad.	k Nessapine.			
i Charge appears to be necessary and seasonable.	 Two instances of charges that appeared to be annecessary or annecessable. 			
j. Assortain that expenditures are in accordance with the School Dataffs featural policies, particularly the survivation unlike.	j No morphon.			

Naccheuse Parish School Beard Bestron, Louisiana

H. V. Adams Elementary School

Student Activity Funds Agreed-Upon Procedures Auril 20, 1918

	PROCEDURES	FINDINGS
	Financial	Reporting
1.	Compare receipts by type to the prior year and obtain applications for applicate constants.	1. No reports new sampleted for prior your, durating, a comparison could not be close.
2	Compary distancements by type to the prior year and obtain applacations for nighthease variances.	 No rapots was camplead for prior year, therefore, a comparison could not be done.
3.	For achach which do not submit records to the restant office, reliest financial apprecia for two mention and trace amounts reported to general integer.	3. Not applicable.

MOREHOUSE MAGNET SCHOOL

Matchoase Parish School Beard Bastrop, Louisiana

Marcheour Magnet School

Student Activity Funds Agreed-Upon Pracedores April 30, 1970

PROCEDURES

FINDINGS

Cash and Cash Equivalents				
Obtain bank reconcilutions for all bank accounts for two meaths and perform the following precedures:	We obtained bank reconciliations for the bank account for Oktober 1997 and January 1998. We need the following:			
a. Yatily the mathematical accuracy of the recoveributions.	a. No mospheres.			
b. Agrue the balance per the bask matement to the association the bask reconciliation.	b. No exceptions			
c. Compare the accounted host balance to the general lodger for the bank account.	c. No exceptions			
d. Descening the propriety of depenies in transit.	d. Na deposita in panole.			
e. Examine all interfand travelers.	c. No interfant transfers.			
 Support the instrineding checks by ecosparing to the checks starting in subsequent worth bank pietoweri. 	 All contraining cheeks closed in solvequery month back categorie. 			
g. Determine that cash is invested in only one bask account in accordance with LSA-R.S. 39:2955.	 Two activities have finds subside the school account. 			
h loverlight any methanding shocks which are over 99 days sid.	h Ne outstanding sheaks over 90 days.			

Marchouse Parish School Board Bastray, Logisters

Marchouse Magnet School

Student Activity Funds Agreed-Upon Precodures Aurol VA 1926

PROCEDURES

FINDINGS

	Receipts				
dea mer	form a cash court when on the premiers to weine that reacipte have been insend for all sits on hand and that undepended monito- sman to near than fine days reacipts.	 A cash nount was performed on April 29, 199 there uses \$32.37 of pelip cash. There was al \$38.35 of current rearry that had been receipted. 			
2.5d Sali	or 15 modpts on a random basis and perform the avoing practilator.	2. Of the 15 readpts tenied, we relied			
*	Trace to validated deposit slip.		No exampliane.		
5	Datamine deposit was made on a timely basis.		Two receipts were not deposited on a timely basis.		
			Date of Date of Account of Brangs Dispost <u>Boroget</u> 10/2107 120/2009 2270.00 02/3059 03/2259 1110.00		
е.	Trace the individual receipts within the depend to the rank society journal to determine that the receipt latch matches the depend total.	•	Ne complexe.		
4	Trace the individual receipts within the deposit in the related assument indger card, sucher log/ meaning, consensations inventory or admission felter meansimation.	4	Three receipts readd not be inwed to teachers' logs.		

Morchause Parish School Roard Engrue, Lauriane

Morehouse Magnet School

Student Activity Funds Agreed-Upon Procedures Acril 20, 2018

FINDINGS

Expenditures				
 Raview checks written for the part month while on the premises to determine that bills are paid levely and checks written appear to know documentation. 	1. Reviewed documentation for checks, noticed instances of sales ins good and of late payments.			
 Scient 25 disburstments on a nucleon basis and test for the following attributor: 	2. Of the 25 disburyesmosts toxind, we rested			
 Documentation is canceled to prevent deplocete prevent. 	a. Six instances of decomposation that was not usedial.			
b. Check is signed by authorized personnel.	h. No comptions.			
2. Evidence of resaipse of goods or services.	 Two instances of to evidence of runips of goods or services. 			
4 Invoice amount agrees with check amount.	4. Three iseasees of invesion atmost not agracing with check amount.			
s. Charge is repported by proper documentation.	s. No asoptions.			
f. Endorstnert again with payse.	f. No esceptions.			
g. Exercise date is current when compared to data of about.	g. Four instances of involves not owned compared to check date.			
 Accounting distribution/thesification is consis- test and correctly posted. 	h. No mospices.			
1. Charge appenes to be recentary and reasonable.	 One instance of a sharpe that appeared animorogry or anexamable. 			
 Ascariain that expenditures are in accordance with the Subject Boart's financial periods, particularly the purchasing policy. 	j. No morption.			

Mortheuse Parish School Board Features, Laukiana

Morshouse Magnet School

Student Activity Funds Agreed-Upon Procedures April 30, 2998

PROCEDURES

Financial Reporting			
 Compare receipts by type to the prior year and obtain explanations for significant variances. 	1. This was a new school, comparison to prior you could not be down.		
 Compare deburstenents by type in the prior year and obtain explanations for significant variances. 	This was a new select, comparison to price year could not be down.		
 For schools which do not school records in the control office, when financial reports for the months and user serversis reported to general lodge. 	3. Nat appleable.		

OAK HILL ELEMENTARY SCHOOL

Marchouse Parish School Beard Bastrop, Logisiana

Oak Hill Elementary School

Student Activity Funds Agreed-Upon Procedures Auril 30, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents	
Obtains bank manunabancous for all bank assumets for two wordse and perform the following pracedures:	We obtained back successifiations for the land- account for September 1997 and Docomber 1997. We rested the following:
a Varify the anticentrical accuracy of the recorrectionics.	a No-moquion.
 Appet the balance per the bask statement to the around on the bask momentation. 	h. No receptions.
 Compare the reconciled hook balance to the general ledger for the bank account. 	 No assuptions.
d. Datarmise the propriety of deposits in transit.	d. No deposite in massit.
c. Examine all insertiond transfers.	a. No interfand tunefies.
 Support the sectoreding checks by comparing to the checks closing in subsequent month back statement. 	 All containing checks cleared in solvequent months bank statements.
 Determine that cash is invested in only one bank account in accordance with LSA-R.S. 38:2955. 	g. No morphese.
It leveright my ostanding clocks which an	b. No cubitanding checks over 90 days.

Morcheuse Parish School Baard Bartrop, Leukiana

Oak Hill Demestary School

Student Activity Funds Agreed-Upon Procedures April 35, 1956

PROCEDURES

FINDINGS

Rece	ipts
 Pachene a cash amost when on the provided to determine that seespin have been introd for all monitor on hand and that undepended monitor separator on neuro than three days receipts. 	 A such smot was performed on May 1, 1998, these was \$34.55 concession collections from percents day that but not have resigned. These may \$227.80 of scatged collections for the auto- week.
2. Select 15 receipts on a number basis and perform the following procedure:	2. Of the 13 reneipts scalard, we noted
a. Trace to ratidated depends ship.	a. No morphism.
b. Determine depend was made as a timely basis.	 Ten receipts where not deposited on a timely basis.
	Date of Basing Date of Basing Date of Basing Research Basing 091797 091307 \$51.00 1021977 1111097 150.00 102197 1111097 27.00 102197 1111097 27.00 102197 111007 27.00 101897 1202397 7.00 101897 1202397 70.00 101897 1202397 70.00 1202397 1202397 200 1202397 1202397 800 1202397 1202997 300
c. Truce the individual receipts within the depend to the ande receipts journal to determine that the receipt batch matches the deposit total.	 Two receipts were in a batch that did not matik deposit total. This was due to \$800.00 doll.
 Trace the individual receipts within the depenit to the related account lodger used, marker log/ receipt, structures intension or administer lidear researchaster. 	d. No cumptions.

Marchewiet Parish School Board Nations, Louisiana

Oak Hill Demostary School

Student Articles Earth Agreed-Upon Pracedures Agreed-Upon Pracedures

PROCEDURES

Expend	litures
 Perview chasts written for the past manth while on the presiden to determine that bills are paid timely and checks written appear in how documentation. 	 Reviewed decommatation for checks, bills norm to be paid tandy and appear to have documentation.
2. Select 35 deburstments on a random basis and test for the following attributes:	2. Of the 35 dishersespess tested, we wated
 Documentation is careful to proven deplicate prymost. 	a No morphom.
b. Check is signed by automized personnel.	b. Ne cogetiers.
 Dvidence of receipts of goods or services. 	 Three instances of no evidence of neering of groots or services.
6. Invoice amount agrees with check amount.	d. No exceptions.
e. Charge is supported by proper documentation.	c. Ne cauption.
6. Enduracement agrees with payor.	f. No exceptions.
 g. Service data is carrent when compared to date of check. 	g. One instance of an involve net current compared to thack date.
 Arrowing desibution/classification is consis- tant and anneady potent. 	 One instance of accounting distribution or classification incoveredly posted.
i Charge appears to be recessary and statemble.	 One isoteneos of a sharpe that appears menocentry and unreasonable. Invoice was pridtwice, but was refunded inter.
 Accolais des especificace are in severatore with the Solved Roach drawnal poleons, particularly do purchasing polecy. 	j. No receptions.

Marchouse Parish School Board Bastrop, Louisiana

Oak Hill Elementary School

Student Activity Funds Agreed-Upon Procedures April 20, 1998

PROCEDURES

FINDINGS

Financial Reporting	
 Compare accepts by type to the prior year and obtain explanations for significant variances. 	1. No assoptions
2. Compary disbuscements by type to the prior your and obtain replacations for significant variances.	2. No morptions.
 Far schools which do not submit recently to the method office, salidat funccial superts for two consults and trace amounts reported to general tolger. 	3. Norapplicable.

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PINE GROVE ELEMENTARY SCHOOL

Morehouse Parish School Board Bastrup, Louisiana

Pine Grove Elementary School

Student Activity Fands Agrend-Upon Precedures Acril 30, 1998

PROCEDURES

FINDINGS

Cash and Cash Equivalents	
Obtain bask reconciliations for all bask accounts for two months and pathew the following precedence	We obtained basic respectivelysis for the basic account for Deuter 1907 and January 1998. We need the following:
 Verify the mathematical securacy of the successitiations. 	a. No comptient.
 Agree the behavior per the bank statement in the amount on the bank reconsidiation. 	b. No everytians.
 Despare the sconsiled back belance to the parent ledger for the back account. 	c. Na complana.
d. Determine the propriety of deposits in transit.	d. Ne deposite in transit
e. Examine all interfand transfers.	 No interfand stamfant.
 Support the constanting shocks by comparing to the checks clearing in subrequent menth back statement. 	 All outstanding classic claused in subsequent months back strauments.
g. Determine that cash is invested in only one bank account in accordance with 15A-R.5. 39-295.	g Ne compilors.
h. Invotiget any contanting checks which are	h. No-outranding checks aver 90 days old.

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Maraboare Parish School Board Bastrary Lonisians

Pine Grove Demostary School

Statent Activity Fands Agreed Upon Procedures Aard 26, 1998

PROCEDURES

FINDINGS

Receipts	
 Perform a cash court when no the premiers to determine that munipit have been inneed for all monity on 3and and that undepected monity represent so more than favor days receipts. 	There was \$144.10 somerculos colloctions that had
 Select 15 receipts on a sendow basis and perform the fullywing procedures. 	2. Of the 13 receipts sprint, we roted
 Trace to validated deposit slip. 	a. No comptions
b. Determine deposit was made on a timely basis.	b. No comption.
c. Trace the individual receipts within the depend to the rank receipts journal to describe that the monipt batch mandles the deposit tend.	
 Trace the individual receipts within the deposit to the adapted account lodger card, tracker log/ micegl, areaessismi intentity or admission ticker traceslikes. 	d. No complete.

Marcheute Parish School Reard Bettrop, Louisiana

Pine Grave Elementary School

Student Activity Fueds Agreed-Upon Procedures April 30, 1958

PROCEDURES

FINDINGS

Expenditures	
 Review checks switzes for the pest month while on the provises to datamate that hills are paid timely and checks written appear to have documentation. 	 Environd documentation for checks, bith some to be paid intely and have documentation.
2. Selicer 25 disburnessares on a random basis and test for the following attributes:	2. Of the 15 disburstments totald, we need
 Descentiation is canadol to prevent deplicate payment. 	 No morphom.
b. Chack is signed by authorized personal.	b. No morphoes
e. Evidence of receipts of goods or surview.	 One instance of no evidence of receipt of goods or services.
4. Involue amount agrees with check amount.	4. No mospions
 Charge is supported by proper documentation. 	n. No mospions
f. Endersonest agrees with payor.	f. No exceptions.
g. Invoice date is correct when compared to date of aback.	g. No exceptions.
 Assessing distribution/dessification is sensitive tost and cornectly period. 	b. No comptions.
i. Charge appears to be assessary and reasonable.	i. Ne comptiere.
 Asterrisis that expenditures are in accordance with the School Tourf's financial policies, particularly the purchasing policy. 	j. Ne comption.

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Manuhouse Parish School Board Bastray, Louisiana

Fine Grove Elementary School

Statent Activity Fands Agreed Upon Procedures And 20, 1928

PROCEDURES

FINDINGS

Financial Reporting	
 Compare receipts by tops to the prior year and obtain explanations for significant variances. 	1. No exceptions
 Compare disherosments by type to the prior your and obtain explanations for significant variances. 	2. No esceptions
 For schools which do not submit recently to the control of lise, solidat financial reports for two months and trace amounts reported to gateral longer. 	3. Not applicable.

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SOUTHSIDE ELEMENTARY SCHOOL

Marcheser Firidi School Roard Basteric Lonisines

Southaide Elementary School

Staduet Attivity Fands Agreed-Upon Pracedures April 38, 1998

PROCEDURES

FINDINGS

	Cash and Cash Equivalents	
	n bask roossellations for all bask accounts for onthe and portions the failheaving procedures:	We obtained bank reconcilutions for the bank memory for November 2097 and December 1997. We would be following
*	Varily the mathematical accuracy of the proceeditations.	a. No morphom.
b.	Agree the balance per the bask statement to the amount on the back reservoiration.	b. No marphons
۰.	Compare the secondial book industry to the general-ledger for the book second.	 No exceptions.
4	Desenies de propriety of deposits in traveit.	6. No deputita in transit.
۰.	Examine all interfand transfers.	e. No interfaul transfers.
f	Support the containing chicks by comparing to the shocks alonging in subsequent worth bank subsequent	f. No containing checks
ŀ	Dearmine that each is invested in only our bank account in accordance with LSA-R.S. 39 2955.	g. Na comptinu.
k	Investigate any constanding shocks which are over 70 days old.	h. No outstanding shocks over 90 days old.

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Marcheuse Parish School Buard Bastrop, Louisiana

Southside Elementary School

Budent Articity Funds Agreed-Upon Procedures April 30, 1998

PROCEDURES

FINDINGS

Rece	ips
 Perform a such coust when on the promises in documing that resulpts have been intend for all monitor on hand and that undepended recover approach on more than three days receipts. 	 A cosh count was performed April 10, 1998. These was \$500.02 collections for the week that had not hore scorpted.
 Select 35 reaspit on a sandam basis and perform the following procedurar: 	2. Of the 15 receipts tested, we tested
 Truce to validated deposit slip. 	a. No assoptions.
 Detarming deposit was made as a timely basis. 	b. Fifuue instances where no decision could be made about timeliness because societs were made day of deposit.
 Trace the individual energies within the deposit to the cash runips journal to datamine that the energi basid-matches the deposit total. 	c No morphism.
 True the individual rankpa within the deposit to the ralated account longer card, taucher log/ rankpt, conceptions investory or administra teletorocellulation. 	 Three reseipts where charged to inserved account numbers. Three ranges could not be based basis to tenders' logs.

Marchouse Farish Saloal Baard Bastron, Louisiana

Southeide Elementary School

Student Activity Funds Agreed-Upon Procedures April 30, 1995

PROCEDURES

FINDINGS

Expenditures	
 Review shades written for the past reach while on the premises to determine that hills are paid timely and shocks written appear to have decomposition. 	 Reviewal documentation for checks, notical instances of only one authorized signature, of late preprints, and of no oridance of receipt of goods or services.
 Solut 35 deburaments on a random basis and uni for the following attributes: 	2. Of the 25 disburseneries taxant, we netad
 Decemention is counted to prevent deplicate payment. 	 No ecopicae.
b. Check is signed by authorized personnel	 b. Five instances of only me authorized signature.
c. Evidence of receipts of goods or services.	 Ten instances of no evidence of rampi of goods or services.
d. Invoice amount agrees with cleak amount.	 One instance of invoice amount not apprecing with check amount.
e. Charge is supported by proper documentation.	 One instance of the invoice to toppost charge, only a statement.
f. Indexement agrees with paper.	f. Na corptions.
 Invoice data is current when compared to date of check. 	g. These instances of invoices that were not current compared to check date.
h. Accounting dombarized damiferation is comis- um and accounty potent.	h. Na comptiana.
i Charge appears to be necessary and seasonable.	 Deal instance of a charge that access to be unreaccessity or annuasceable.
j Associate that expenditures are in ascordance with the School Board's Research policies, particularly the secretarian relative	j Ne complete.

Mantheuse Parish School Reard Bastron, Lewisiana

Anathalde Elementary School

Student Artivity Funds Agreed-Upon Princelants Auril 30, 1979

PROCEDURES

Financial Reporting	
 Compare monipts by type to the prior year and obtain explorations for significant variances. 	1. No inseguion.
 Compare disheraments by type to the prior year and obtain coplarations for significant variances. 	2. No receptions.
 For schools which do not submit records to the mental office, solical funccial separat for two marchs and two associats separated to general ledger. 	3. Not applicable.