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**Morehouse Parish School Board  
Bastrop, Louisiana**

**Student Activity Funds  
Approved-Upon Procedures  
April 20, 1988**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor General, where appropriate, at the office of the parish clerk of court

Release Date \_\_\_\_\_

**Morehouse Parish School Board  
Bastrop, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1995**

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# ALLEN, GREEN & COMPANY, L.L.P.

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Marshmore Parish School Board  
Bastrop, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Marshmore Parish School Board, solely to assist you in evaluating the operations of the Student Activity Funds at each school at April 30, 1998. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report.

Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purposes.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board and management of Marshmore Parish School Board, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

*Allen, Green & Company, L.L.P.*

ALLEN, GREEN & COMPANY, L.L.P.

Monroe, Louisiana  
June 5, 1998

**BASTROP HIGH SCHOOL**

**Morlaine Parish School Board  
Bossier, Louisiana**

**Bossier High School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Receipts</b>										
<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all receipts on hand and that unexpended monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none"> <li>a. Trace to validated deposit slip.</li> <li>b. Determine deposit was made on a timely basis.</li> </ul> <ul style="list-style-type: none"> <li>a. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt total matches the deposit total.</li> <li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, commissary inventory or admission ticket record/ list etc.</li> </ul>	<p>1. A cash count was performed on April 28, 1998. There was \$1,735.00 concession collections that had not been receipted. There was also \$1,796.00 of receipted money, \$494.90 of which had been held over three days.</p> <p>2. Of the 15 receipts tested, we found:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. Two receipts were not deposited on a timely basis.</li> </ul> <table style="margin-left: 40px; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Date of Receipt</th> <th style="text-align: left;">Date of Deposit</th> <th style="text-align: left;">Amount of Receipt</th> </tr> </thead> <tbody> <tr> <td>04/12/98</td> <td>02/02/98</td> <td>\$181.30</td> </tr> <tr> <td>04/12/98</td> <td>03/18/98</td> <td>256.00</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>d. No exceptions.</li> </ul>	Date of Receipt	Date of Deposit	Amount of Receipt	04/12/98	02/02/98	\$181.30	04/12/98	03/18/98	256.00
Date of Receipt	Date of Deposit	Amount of Receipt								
04/12/98	02/02/98	\$181.30								
04/12/98	03/18/98	256.00								

Morehouse Parish School Board  
Bastrop, Louisiana

Bastrop High School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled bank balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interbank transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent months bank statement.
- Determine that cash is invested in only one bank account in accordance with LSA-R.S. 9:2835.
- Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for September 1997 and January 1998. We noted the following:

- No-exceptions.
- No-exceptions.
- No-exceptions.
- No-deposits in transit.
- No interbank transfers.
- All but three outstanding checks cleared in subsequent months bank statements.
- No-exceptions.
- Three checks totaling \$688.78 were outstanding over 90-days.



Worthman Parish School Board  
Bastrop, Louisiana

Eastrop High School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is received to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipt of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with payee.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly its purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noted some instances of late payment, of sales tax paid, and of hospitality-type payments.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. No exceptions.</li> <li>c. No exceptions.</li> <li>d. No exceptions.</li> <li>e. One instance of no invoice to support charge.</li> <li>f. No exceptions.</li> <li>g. One instance of an invoice that was not current compared to check date.</li> <li>h. No exceptions.</li> <li>i. No exceptions.</li> <li>j. Two instances of proof of quotes not attached to purchase order or invoice.</li> </ul>

**Morehouse Parish School Board**  
**Bastrop, Louisiana**  
**Bastrop High School**  
**Student Activity Funds**  
**Agreed-Upon Procedures**  
**April 30, 1998**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
<ol style="list-style-type: none"><li>1. Compare receipts by type to the prior year and obtain explanations for significant variances.</li><li>2. Compare disbursements by type to the prior year and obtain explanations for significant variances.</li><li>3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.</li></ol>	<ol style="list-style-type: none"><li>1. No-exceptions.</li><li>2. No-exceptions.</li><li>3. No-exceptions.</li></ol>

**RASTROP MIDDLE SCHOOL**

Monroe Parish School Board  
Bastrop, Louisiana

Bastrop Middle School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled bank balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2055.
- h. Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for September 1997 and January 1998. We noted the following:

- a. No exceptions.
- b. No exceptions.
- c. No exceptions.
- d. No deposits in transit.
- e. No interfund transfers.
- f. All but two outstanding checks cleared in subsequent month bank statement.
- g. No exceptions.
- h. Two checks totaling \$612.50 were outstanding over 90 days.

Morehouse Parish School Board  
Bastrop, Louisiana

Bastrop Middle School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Receipts**

<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipts, concessions inventory or admission ticket reconciliation.</li></ul>	<p>1. A cash count was performed on April 28, 1998, there was no money that had not been receipted. All cash on hand was current-day receipts.</p> <p>2. Of the 15 receipts tested, we noted:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. No exceptions.</li><li>c. No exceptions.</li><li>d. No exceptions.</li></ul>
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**Morehouse Parish School Board  
Bastrop, Louisiana**

**Bastrop Middle School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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**Expenditures**

<p>1. Review check stubs for the past month while on the premises to determine that bills are paid timely and check stubs appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is retained to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with payee.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Examined documentation for checks, noticed some instances of late payments, of improper documentation and of hospitality-type payments.</p> <p>2. Of the 25 disbursements tested, we found:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. No exceptions.</li> <li>c. Eight instances of no evidence of receipt of goods or services.</li> <li>d. One instance of invoice amount not agreeing with check amount.</li> <li>e. One instance of no invoice to support charge.</li> <li>f. No exceptions.</li> <li>g. Three instances of invoices that were not current compared to check date.</li> <li>h. One instance of accounting distribution or classification incorrectly posted.</li> <li>i. No exceptions.</li> <li>j. No exceptions.</li> </ul>
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Morehouse Parish School Board  
Bastrop, Louisiana

Bastrop Middle School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1988

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions.
3. For schools which do not submit receipts to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Not applicable.

Morehouse Parish School Board  
Bastrop, Louisiana

Bookman Junior High School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled bank balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 38:1953.
- h. Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for September 1997 and January 1998. We noted the following:

- a. No exceptions.
- b. No exceptions.
- c. No exceptions.
- d. No deposits in transit.
- e. No interfund transfers.
- f. All outstanding checks cleared in subsequent month bank statements.
- g. No exceptions.
- h. No outstanding checks over 90 days old.



**BEEKMAN JUNIOR HIGH SCHOOL**

Mandeville Parish School Board  
Bastrop, Louisiana

Bachmann Junior High School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Receipts</b>																						
<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ol style="list-style-type: none"> <li>a. Trace to validated deposit slip.</li> <li>b. Determine deposit was made on a timely basis.</li> </ol> <p>3. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipts total matches the deposit total.</p> <p>4. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipts, concession inventory or administrative ticket reconciliation.</p>	<p>1. A cash count was performed on April 28, 1998. There was approximately \$553.00 of concession collections that had not been receipted. There was also \$493.00 of fund raising money logged but not receipted. This was the previous day's collection.</p> <p>2. Of the 15 receipts tested, we noted:</p> <ol style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. Six receipts were not deposited on a timely basis.</li> </ol> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">Date of Receipt</th> <th style="text-align: left;">Date of Deposit</th> <th style="text-align: right;">Amount of Receipt</th> </tr> </thead> <tbody> <tr> <td>08/22/97</td> <td>08/27/97</td> <td style="text-align: right;">\$ 10.00</td> </tr> <tr> <td>08/22/97</td> <td>08/27/97</td> <td style="text-align: right;">30.00</td> </tr> <tr> <td>08/28/97</td> <td>08/15/97</td> <td style="text-align: right;">30.00</td> </tr> <tr> <td>08/18/97</td> <td>08/15/97</td> <td style="text-align: right;">12.00</td> </tr> <tr> <td>02/04/98</td> <td>02/10/98</td> <td style="text-align: right;">418.20</td> </tr> <tr> <td>03/13/98</td> <td>03/17/98</td> <td style="text-align: right;">10.00</td> </tr> </tbody> </table> <ol style="list-style-type: none"> <li>c. No exceptions.</li> <li>d. No exceptions.</li> </ol>	Date of Receipt	Date of Deposit	Amount of Receipt	08/22/97	08/27/97	\$ 10.00	08/22/97	08/27/97	30.00	08/28/97	08/15/97	30.00	08/18/97	08/15/97	12.00	02/04/98	02/10/98	418.20	03/13/98	03/17/98	10.00
Date of Receipt	Date of Deposit	Amount of Receipt																				
08/22/97	08/27/97	\$ 10.00																				
08/22/97	08/27/97	30.00																				
08/28/97	08/15/97	30.00																				
08/18/97	08/15/97	12.00																				
02/04/98	02/10/98	418.20																				
03/13/98	03/17/98	10.00																				

**Morehouse Parish School Board  
Bossier, Louisiana**

**Brebean Junior High School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1988**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Expenditures</b>	
<ol style="list-style-type: none"> <li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li> <li>2. Select 25 disbursements on a random basis and test for the following attributes:               <ol style="list-style-type: none"> <li>a. Documentation is retained to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Check is supported by proper documentation.</li> <li>f. Endorsements agree with payee.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1. Reviewed documentation for checks, noted instances of late payments, of improper documentation, of payment of sales tax, and of hospitality-type expenditures.</li> <li>2. Of the 25 disbursements tested, we noted:               <ol style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. Twenty-five instances of second signature being a stamped signature stamped after check was returned from the bank.</li> <li>c. Two instances of no evidence of receipt of goods or services.</li> <li>d. Two instances of invoice amount not agreeing with check amount.</li> <li>e. Two instances of no invoice to support charge, only a statement.</li> <li>f. No exceptions.</li> <li>g. Two instances of invoices that were not current compared to check date.</li> <li>h. Three instances of accounting distribution or classification incorrectly posted.</li> <li>i. No exceptions.</li> <li>j. No exceptions.</li> </ol> </li> </ol>

Morehouse Parish School Board  
Bastrop, Louisiana

Bookman Junior High School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1988

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances. 2. Compare disbursements by type to the prior year and obtain explanations for significant variances. 3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	1. No-exceptions. 2. No-exceptions. 3. Not applicable.

**BONITA ELEMENTARY SCHOOL**

Metairie Parish School Board  
Bossier, Louisiana

Bozlin Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled bank balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interfund transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent month bank statements.
- Determine that cash is invested in only one bank account in accordance with LSA-R.S. 28:2055.
- Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for October 1997 and January 1998. We noted the following:

- No exceptions.
- No exceptions.
- No exceptions.
- No deposits in transit.
- No interfund transfers.
- All outstanding checks cleared in subsequent month bank statements.
- No exceptions.
- No outstanding checks over 90 days old.

**Marquette Parish School Board  
Bastrop, Louisiana**

**Beaujeu Elementary School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Receipts</b>																												
<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that unexpended monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none"> <li>a. Trace to validated deposit slip.</li> <li>b. Determine deposit was made on a timely basis.</li> </ul>	<p>1. Performed cash count on May 7, 1998. There was \$1.58 of unexpended cash (change owed to children). All cash on hand was current day receipts.</p> <p>2. Of the 15 receipts tested, we noted the following:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. Eight receipts not deposited on a timely basis.</li> </ul> <table style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;">Date of Receipt</th> <th style="text-align: left;">Date of Deposit</th> <th style="text-align: left;">Amount of Receipt</th> </tr> </thead> <tbody> <tr> <td>09/26/97</td> <td>09/30/97</td> <td>\$ 9.50</td> </tr> <tr> <td>10/15/97</td> <td>10/22/97</td> <td>3.50</td> </tr> <tr> <td>11/18/97</td> <td>12/01/97</td> <td>26.30</td> </tr> <tr> <td>11/19/97</td> <td>12/01/97</td> <td>20.00</td> </tr> <tr> <td>01/08/98</td> <td>01/28/98</td> <td>34.15</td> </tr> <tr> <td>02/12/98</td> <td>02/13/98</td> <td>3.30</td> </tr> <tr> <td>02/09/98</td> <td>02/12/98</td> <td>43.44</td> </tr> <tr> <td>03/24/98</td> <td>03/30/98</td> <td>22.78</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>c. No exceptions.</li> <li>d. Five receipts could not be traced to teachers' logs. Two receipts were posted for different amounts. One receipt was posted to the wrong account number.</li> </ul>	Date of Receipt	Date of Deposit	Amount of Receipt	09/26/97	09/30/97	\$ 9.50	10/15/97	10/22/97	3.50	11/18/97	12/01/97	26.30	11/19/97	12/01/97	20.00	01/08/98	01/28/98	34.15	02/12/98	02/13/98	3.30	02/09/98	02/12/98	43.44	03/24/98	03/30/98	22.78
Date of Receipt	Date of Deposit	Amount of Receipt																										
09/26/97	09/30/97	\$ 9.50																										
10/15/97	10/22/97	3.50																										
11/18/97	12/01/97	26.30																										
11/19/97	12/01/97	20.00																										
01/08/98	01/28/98	34.15																										
02/12/98	02/13/98	3.30																										
02/09/98	02/12/98	43.44																										
03/24/98	03/30/98	22.78																										
<ul style="list-style-type: none"> <li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li> <li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concession inventory or admission ticket reconciliations.</li> </ul>																												

**Madison Parish School Board  
Bossier, Louisiana**

**Bossier Elementary School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Expenditures</b>	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is cancelled to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with payee.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/identification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noticed instances of late payments, of improper documentation, of inconsistently posted items and of payment of sales tax.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. No exceptions.</li> <li>c. Two instances of no evidence of receipts of goods or services.</li> <li>d. One instance of invoice amount not agreeing with check amount.</li> <li>e. One instance of no invoice to support charge.</li> <li>f. No exceptions.</li> <li>g. Seven instances of invoices not current compared to check date.</li> <li>h. Six instances of accounting distribution or classification incorrectly posted.</li> <li>i. No exceptions.</li> <li>j. No exceptions.</li> </ul>



Marshmore Parish School Board  
Bastrop, Louisiana

Basile Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
<ol style="list-style-type: none"><li>1. Compare receipts by type to the prior year and obtain explanations for significant variances.</li><li>2. Compare disbursements by type to the prior year and obtain explanations for significant variances.</li><li>3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.</li></ol>	<ol style="list-style-type: none"><li>1. A comparison was made. Explanations of significant variances were requested from the school, but were not received by the date the report was released.</li><li>2. A comparison was made. Explanations of significant variances were requested from the school, but were not received by the date the report was released.</li><li>3. Not applicable.</li></ol>

**CARVER ELEMENTARY SCHOOL**

Morehouse Parish School Board  
Bastrop, Louisiana

Carver Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedure:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled bank balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interfund transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- Determine that cash is invested in only one bank account in accordance with LSA-R.S. 36:1955.
- Investigate any outstanding checks which are over 90-days old.

We obtained bank reconciliations for the bank account for the months of September 1997 and January 1998. We noted the following:

- No exceptions.
- No exceptions.
- No exceptions.
- No deposits in transit.
- No interfund transfers.
- All outstanding checks cleared in subsequent month's bank statements.
- School has more than one account, some activities have their own account.
- No outstanding checks over 90-days old.

Marshmore Parish School Board  
Bastrop, Louisiana

Carver Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.

2. Select 15 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis.

c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipts, administrative inventory or admission ticket reconciliation.

1. A cash count was performed May 4, 1998. There was \$1346.93 of unexpended money that had not been accepted. There was \$347.77 of accepted money that was current receipts.

2. Of the 15 receipts tested, we noted:

- a. No exceptions.
- b. Two receipts were not deposited on a timely basis.

Date of Receipt	Date of Deposit	Amount of Receipt
08/29/97	08/29/97	\$ 26.00
11/21/97	11/21/97	159.50

- c. No exceptions.
- d. One receipt could not be traced back to teachers' logs.

**St. Rose Parish School Board  
Bossier, Louisiana**

**Carver Elementary School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998**

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is recorded to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipt of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Check is supported by proper documentation.</li> <li>f. Endorsee agrees with payee.</li> <li>g. Invoice date is correct when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Check appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noticed instances of improper documentation, of late payments, of no evidence of receipt of goods or services, and of hospitality-type expenditures.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. No exceptions.</li> <li>c. Two instances of no evidence of receipt of goods or services.</li> <li>d. One instance of invoice amount not agreeing with check amount.</li> <li>e. Two instances of no invoice to support check, one instance of fiscal invoice, and one instance of invoice not matching payee.</li> <li>f. No exceptions.</li> <li>g. Three instances of invoice that were not correct compared to check date.</li> <li>h. Seven instances of accounting distribution or classification incorrectly posted.</li> <li>i. Three instances of checks that appear unnecessary or unreasonable.</li> <li>j. No exceptions.</li> </ul>

Madison Parish School Board  
Bastrop, Louisiana

Carver Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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Financial Reporting	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Not applicable.

**CHERRY RIDGE ELEMENTARY SCHOOL**

Morehouse Parish School Board  
Bartree, Louisiana

Cherry Ridge Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled bank balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interfund transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent month bank statements.
- Determine that cash is invested in only one bank account in accordance with USA-R.S. 36:2955.
- Investigate any outstanding checks which are over 90-days old.

We obtained bank reconciliations for the bank account for September 1997 and January 1998. We noted the following:

- No exceptions.
- No exceptions.
- No exceptions.
- No deposits in transit.
- No interfund transfers.
- All outstanding checks cleared in subsequent month bank statements.
- No exceptions.
- No outstanding checks over 90 days old.



Westmore Parish School Board  
Bastrop, Louisiana

Cherry Ridge Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Receipts**

<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt book matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, commission inventory or admission ticket reconciliation.</li></ul>	<p>1. A cash count was performed on April 27, 1998. There was \$3,265.80 of collections that had not been receipted.</p> <p>2. Of the 15 receipts tested, we found:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. Fifteen instances where no decision could be made about timeliness, because receipts were made day of deposit.</li><li>c. No exceptions.</li><li>d. Nine receipts could not be traced to teachers' logs.</li></ul>
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Morehouse Parish School Board  
Bastrop, Louisiana

Cherry Ridge Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Expenditures**

<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"><li>a. Documentation is attached to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Change is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is correct when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Change appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ul>	<p>1. Reviewed documentation for checks, noticed instances of late payment, of payment to employees, and of receipts received but couldn't trace to receipts.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. One instance of only one authorized signature.</li><li>c. Four instances of no evidence of receipt of goods or services.</li><li>d. One instance of invoice amount not agreeing with check amount.</li><li>e. One instance of an invoice to support change.</li><li>f. No exceptions.</li><li>g. Eleven instances of invoice that was not correct compared to check date.</li><li>h. Two instances of accounting distribution or classification posted incorrectly.</li><li>i. No exceptions.</li><li>j. No exceptions.</li></ul>
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**Morehouse Parish School Board  
Bartree, Louisiana**

**Cherry Ridge Elementary School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998**

<b>PROCEDURES</b>	<b>FINDINGS</b>
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No-exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No-exceptions.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Not applicable.

**COLLINSTON ELEMENTARY SCHOOL**

Morehouse Parish School Board  
Bastrop, Louisiana

Collinston Elementary School

Student Activity Fund  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled book balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interfund transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2925.
- Investigate any outstanding checks which are over 90 days old.

We obtained the bank reconciliations for September 1997 and January 1998. We noted the following:

- No exceptions.
- No exceptions.
- No exceptions.
- No deposits in transit.
- No interfund transfers.
- No outstanding checks.
- No exceptions.
- No outstanding checks over 90 days old.

Marquette Parish School Board  
Bastrop, Louisiana

Collinson Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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**Receipts**

1. Performs a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.

2. Select 15 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis.

c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concession inventory or admission ticket reconciliation.

1. Performed cash count on May 8, 1998. There was \$83.81 that had not been receipted. There was also \$1,123.90 current admissions that was receipted but not deposited.

2. Of the 15 receipts tested, we noted:

- a. No exceptions.
- b. Fifteen receipts were not deposited on a timely basis.

Date of Receipt	Date of Deposit	Amount of Receipts
08/02/97	08/02/97	\$20.80
09/02/97	09/01/97	25.80
10/02/97	10/23/97	4.00
10/03/97	10/23/97	3.00
10/09/97	10/23/97	4.00
10/16/97	10/23/97	7.00
10/17/97	10/23/97	3.50
02/02/98	02/02/98	4.00
02/04/98	02/02/98	20.00
02/05/98	02/02/98	17.00
02/06/98	02/02/98	20.00
02/10/98	02/02/98	8.00
02/10/98	02/02/98	4.00
02/12/98	02/02/98	4.00
02/12/98	02/02/98	4.00

c. No exceptions.

d. Six receipts could not be traced to teachers' logs.

Marshmore Parish School Board  
Bastrop, Louisiana

Collinson Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is canceled to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with paper.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noted instances of late payments, of no evidence of receipt of goods or services, and of hospitality-type expenditures.</p> <p>2. Of the 25 disbursements tested, we noted the following:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. No exceptions.</li> <li>c. Two instances of no evidence of receipt of goods or services.</li> <li>d. One instance of invoice amount not agreeing with check amount.</li> <li>e. One instance of no invoice to support charge.</li> <li>f. No exceptions.</li> <li>g. Seven instances of invoices that were not current compared to check date.</li> <li>h. Two instances of accounting distribution or classification incorrectly posted.</li> <li>i. No exceptions.</li> <li>j. No exceptions.</li> </ul>

Monroe Parish School Board  
Bastrop, Louisiana

Collinson Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
<ol style="list-style-type: none"><li>1. Compare receipts by type to the prior year and obtain explanations for significant variances.</li><li>2. Compare disbursements by type to the prior year and obtain explanations for significant variances.</li><li>3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.</li></ol>	<ol style="list-style-type: none"><li>1. A comparison was made. Explanations of significant variances were requested from the school, but explanations were not received by the date the report was released.</li><li>2. A comparison was made. Explanations of significant variances were requested from the school, but explanations were not received by the date the report was released.</li><li>3. Not applicable.</li></ol>



**DELTA HIGH SCHOOL**

Morehouse Parish School Board  
Bastrop, Louisiana

Delia High School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

<p>Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ol style="list-style-type: none"><li>Verify the mathematical accuracy of the reconciliations.</li><li>Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>Compare the reconciled bank balance to the general ledger for the bank account.</li><li>Determine the propriety of deposits in transit.</li><li>Examine all interfund transfers.</li><li>Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</li><li>Determine that cash is invested in only one bank account in accordance with LSA-R.S. 38:2055.</li><li>Investigate any outstanding checks which are over 90 days old.</li></ol>	<p>We obtained bank reconciliations for the bank account for October 1997 and January 1998. We noted the following:</p> <ol style="list-style-type: none"><li>No exceptions.</li><li>No exceptions.</li><li>No exceptions.</li><li>No deposits in transit.</li><li>No interfund transfers.</li><li>All outstanding checks cleared in subsequent month bank statements.</li><li>No exceptions.</li><li>No outstanding checks over 90 days.</li></ol>
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Mandeville Parish School Board  
Bastrop, Louisiana

Delta High School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that uncollected monies represent no more than three days receipts.

2. Select 15 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis.

c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

d. Trace the individual receipts within the deposit to the related account ledger used, teacher log/ receipt, commodities inventory or admission ticket reconciliation.

1. A cash count was performed on April 28, 1998, there was no money that had not been receipted. All cash on hand was current day receipts.

2. Of the 15 receipts tested, we noted:

- a. One receipt could not be traced back to validated deposit slip. This receipt was stolen from secretary's desk.
- b. Seven receipts were not deposited on a timely basis.

Date of Receipt	Date of Deposit	Amount of Receipt
09/22/97	10/06/97	\$ 28.00
09/25/97	10/06/97	114.00
10/06/97	10/15/97	8.00
12/17/97	---	28.00
01/28/98	01/28/98	8.00
05/03/98	05/11/98	15.00
05/26/98	06/25/98	49.00

c. No exceptions.

d. No exceptions.

Morehouse Parish School Board  
Bastrop, Louisiana

Delta High School

Student Activity Funds  
Approved Audit Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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**Expenditures**

<ol style="list-style-type: none"><li>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</li><li>2. Select 25 disbursements on a random basis and test for the following attributes:<ol style="list-style-type: none"><li>a. Documentation is compiled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Vendor amount agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Activities that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ol></li></ol>	<ol style="list-style-type: none"><li>1. Reviewed documentation for checks, noticed some instances of items being paid, of invoice charge being paid, of improper or no documentation and of late payments.</li><li>2. Of the 25 disbursements tested, we noted:<ol style="list-style-type: none"><li>a. No exceptions.</li><li>b. One instance of only one authorized signature.</li><li>c. Four instances of no evidence of receipt of goods or services.</li><li>d. One instance of invoice amount not agreeing to check amount.</li><li>e. Seven instances of no invoices to support charges.</li><li>f. No exceptions.</li><li>g. Five instances of invoices that were not current compared to check date.</li><li>h. No exceptions.</li><li>i. No exceptions.</li><li>j. Two instances of proof of quotes not attached to purchase orders or invoices.</li></ol></li></ol>
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Morehouse Parish School Board  
Bastrop, Louisiana

John High School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. No exceptions.

**EASTSIDE ELEMENTARY SCHOOL**

Morehouse Parish School Board  
Bastrop, Louisiana

Waxside Elementary School

Student Activity Funds  
Agreed Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled bank balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interbank transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2815.
- Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for September 1997 and January 1998. We noted the following:

- No exceptions.
- No exceptions.
- No exceptions.
- No deposits in transit.
- No interbank transfers.
- All outstanding checks cleared in subsequent month bank statements.
- No exceptions.
- No outstanding checks over 90 days.

Morehouse Parish School Board  
Bastrop, Louisiana

Eastside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three-day receipts.

2. Select 15 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis.

c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt book matches the deposit total.

d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipts, commission inventory or admission ticket reconciliation.

1. A cash count was performed May 5, 1998. There was \$206.55 collections from previous day that had not been receipted.

2. Of the 15 receipts tested, we noted:

- a. No exceptions.
- b. One receipt was not deposited on a timely basis.

Date of Receipt	Date of Deposit	Amount of Receipt
05/11/98	05/15/98	\$12.00

- c. No exceptions.
- d. One receipt could not be traced to teachers' logs.



Mandeville Parish School Board  
Bastrop, Louisiana

Eastside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month which on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is provided to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorment agrees with payee.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/retention is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noted instances of no proof of receipt of goods or services, of late payments, and of only one authorized signature.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. Five instances of only one authorized signature.</li> <li>c. Three instances of no evidence of receipt of goods or services.</li> <li>d. Two instances of invoice amount not matching check amount.</li> <li>e. One instance of no invoice to support charge.</li> <li>f. No exceptions.</li> <li>g. Three instances of invoices that were not current compared to check date.</li> <li>h. No exceptions.</li> <li>i. No exceptions.</li> <li>j. No exceptions.</li> </ul>

Marshmore Parish School Board  
Bastrop, Louisiana

Eastside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
<ol style="list-style-type: none"><li>1. Compare receipts by type to the prior year and obtain explanations for significant variances.</li><li>2. Compare disbursements by type to the prior year and obtain explanations for significant variances.</li><li>3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.</li></ol>	<ol style="list-style-type: none"><li>1. A comparison was done. Explanations of significant variances were requested from the school, but were not received by the date the report was released.</li><li>2. A comparison was done. Explanations of significant variances were requested from the school, but were not received by the date the report was released.</li><li>3. Not applicable.</li></ol>

**H. V. ADAMS ELEMENTARY SCHOOL.**

Northshore Parish School Board  
Bastrop, Louisiana

H. V. Adams Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
- g. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 28:2055.
- h. Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for November 1997 and February 1998. We noted the following:

- a. No exceptions.
- b. No exceptions.
- c. The February 1998 reconciled book balance does not reconcile to the February 1998 general ledger balance.
- d. No deposits in transit.
- e. No interfund transfers.
- f. All outstanding checks cleared in subsequent month statements.
- g. No receipts.
- h. No outstanding checks over 90 days old.

Marshmore Parish School Board  
Bastrop, Louisiana

H. V. Adams Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three-day receipts.

2. Select 15 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt total matches the deposit total.
- d. Trace the individual receipts within the deposit to the related amount ledger card, teacher log/ receipt, contributions inventory or admission ticket reconciliation.

1. A cash count was performed on April 27, 1998. There was \$651.45 of receipted money held at least three days.

2. Of the 15 receipts tested, we found:

- a. Five receipts could not be traced back to validated deposit slip.
- b. Fourteen receipts were not deposited on a timely basis.

Date of Receipt	Date of Deposit	Amount of Receipt
12/03/97	12/08/97	\$ 5.50
12/03/97	12/08/97	53.00
12/03/97	12/08/97	55.00
01/04/98	----	71.50
01/04/98	01/13/98	58.50
01/05/98	01/13/98	5.50
01/05/98	01/13/98	64.75
01/05/98	01/13/98	22.00
01/13/98	01/20/98	48.00
01/19/98	----	17.00
01/20/98	----	48.00
01/21/98	----	91.00
01/23/98	----	181.50
01/27/98	----	21.00

- c. Thirteen receipts where it could not be determined which receipt batch matched deposit total.
- d. Eleven receipts could not be traced to teachers' logs.

Marshmore Parish School Board  
Bastrop, Louisiana

H. V. Adams Elementary School

Student Activity Funds  
Agreed Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is cancelled to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipt of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with paper.</li> <li>g. Invoice date is correct when compared to date of check.</li> <li>h. Accounting distribution/classification is correct and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noted several instances of no documentation or improper documentation for payments, of late payments and of payment of sales tax.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. One instance of documentation not cancelled.</li> <li>b. One instance of misplaced cancelled check, could not determine authorized signature.</li> <li>c. Two instances of no receipt of goods or services.</li> <li>d. Two instances of invoice amount not matching check amount.</li> <li>e. Thirteen instances of no invoice to support charges, three instances of paying from statement.</li> <li>f. One instance of misplaced cancelled check, could not tell if endorsement agreed with paper.</li> <li>g. Two instances of invoices that were not correct compared to check date.</li> <li>h. No exceptions.</li> <li>i. Two instances of charges that appeared to be unnecessary or unreasonable.</li> <li>j. No exceptions.</li> </ul>

Madison Parish School Board  
Bastrop, Louisiana

W. V. Adams Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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Financial Reporting	
<ol style="list-style-type: none"><li>1. Compare receipts by type to the prior year and obtain explanations for significant variances.</li><li>2. Compare disbursements by type to the prior year and obtain explanations for significant variances.</li><li>3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.</li></ol>	<ol style="list-style-type: none"><li>1. No reports were completed for prior year; therefore, a comparison could not be done.</li><li>2. No reports were completed for prior year; therefore, a comparison could not be done.</li><li>3. Not applicable.</li></ol>

**MOREHOUSE MAGNET SCHOOL**



Morehouse Parish School Board  
Bastrop, Louisiana

Morehouse Magnet School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliations.
- c. Compare the reconciled book balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statements.
- g. Determine that cash is invested in only one bank account in accordance with L.S.A.-R.S. 39:2815.
- h. Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for October 1997 and January 1998. We noted the following:

- a. No exceptions.
- b. No exceptions.
- c. No exceptions.
- d. No deposits in transit.
- e. No interfund transfers.
- f. All outstanding checks cleared in subsequent month bank statements.
- g. Two activities have funds outside the school account.
- h. No outstanding checks over 90 days.

Marathon Parish School Board  
Bossier, Louisiana

Marathon Magnet School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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Receipts										
<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that unrecorded monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ol style="list-style-type: none"> <li>Trace to validated deposit slip.</li> <li>Determine deposit was made on a timely basis.</li> <li>Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li> <li>Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipts, consumables inventory or admission ticket reconciliation.</li> </ol>	<p>1. A cash count was performed on April 29, 1998, there was \$32.77 of petty cash. There was also \$98.85 of current monies that had been receipted.</p> <p>2. Of the 15 receipts tested, we noted:</p> <ol style="list-style-type: none"> <li>No exceptions.</li> <li>Two receipts were not deposited on a timely basis.</li> </ol> <table border="1" data-bbox="569 669 880 759"> <thead> <tr> <th>Date of Receipt</th> <th>Date of Deposit</th> <th>Amount of Receipt</th> </tr> </thead> <tbody> <tr> <td>10/3/97</td> <td>11/9/97</td> <td>\$219.00</td> </tr> <tr> <td>01/10/98</td> <td>01/23/98</td> <td>111.00</td> </tr> </tbody> </table> <ol style="list-style-type: none"> <li>No exceptions.</li> <li>Three receipts could not be traced to teachers' logs.</li> </ol>	Date of Receipt	Date of Deposit	Amount of Receipt	10/3/97	11/9/97	\$219.00	01/10/98	01/23/98	111.00
Date of Receipt	Date of Deposit	Amount of Receipt								
10/3/97	11/9/97	\$219.00								
01/10/98	01/23/98	111.00								

**Morehouse Parish School Board  
Bastrop, Louisiana**

**Morehouse Magnet School**

**Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1988**

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is careful to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipt of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Change is supported by proper documentation.</li> <li>f. Endorser(s) agree with payee.</li> <li>g. Invoice date is correct when compared to date of check.</li> <li>h. Accounting classification/classification is consistent and correctly posted.</li> <li>i. Change appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noticed instances of sales tax paid and of late payments.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. Six instances of documentation that was not completed.</li> <li>b. No exceptions.</li> <li>c. Two instances of no evidence of receipt of goods or services.</li> <li>d. Three instances of invoice amount not agreeing with check amount.</li> <li>e. No exceptions.</li> <li>f. No exceptions.</li> <li>g. Four instances of invoices not correct compared to check date.</li> <li>h. No exceptions.</li> <li>i. One instance of a change that appeared unnecessary or unreasonable.</li> <li>j. No exceptions.</li> </ul>

Morehouse Parish School Board  
Bastrop, Louisiana

Morehouse Magnet School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.  2. Compare disbursements by type to the prior year and obtain explanations for significant variances.  3. For schools which do not submit records to the central office, obtain financial reports for the months and trace amounts reported to general ledger.	1. This was a new school, comparison to prior year could not be done.  2. This was a new school, comparison to prior year could not be done.  3. Not applicable

**OAK HILL ELEMENTARY SCHOOL**

Morehouse Parish School Board  
Bastrop, Louisiana

Oak Hill Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two-months and perform the following procedures:

- Verify the mathematical accuracy of the reconciliations.
- Agree the balance per the bank statement to the amount on the bank reconciliation.
- Compare the reconciled book balance to the general ledger for the bank account.
- Determine the propriety of deposits in transit.
- Examine all interfund transfers.
- Support the outstanding checks by comparing to the checks clearing in subsequent month's bank statement.
- Determine that cash is invested in only one bank account in accordance with L.S.A.-R.S. 39:2655.
- Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for September 1997 and December 1997. We noted the following:

- No exceptions.
- No exceptions.
- No exceptions.
- No deposits in transit.
- No interfund transfers.
- All outstanding checks cleared in subsequent month's bank statements.
- No exceptions.
- No outstanding checks over 90 days.

Northwest Parish School Board  
Bastrop, Louisiana

Oak Hill Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un deposited monies represent no more than three days receipts.

2. Select 15 receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.
- b. Determine deposit was made on a timely basis.

c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, concessions inventory or admission ticket reconciliation.

1. A cash count was performed on May 1, 1998, there was \$24.65 concession collections from previous day that had not been receipted. There was \$137.80 of receipted collections for the entire week.

2. Of the 15 receipts tested, we noted:

- a. No exceptions.
- b. Ten receipts where not deposited on a timely basis.

<u>Date of Receipt</u>	<u>Date of Deposit</u>	<u>Amount of Receipt</u>
09/23/97	09/23/97	833.00
10/23/97	11/18/97	14.00
10/30/97	11/18/97	7.00
10/31/97	11/18/97	7.00
11/18/97	12/03/97	78.00
11/18/97	12/03/97	7.00
11/18/97	12/03/97	7.00
11/18/97	12/03/97	7.00
12/03/97	12/18/97	80.00
12/04/97	12/18/97	7.00

c. Two receipts were in a batch that did not match deposit total. This was due to \$500.00 stock.

d. No exceptions.

Marquette Parish School Board  
Bossier, Louisiana

Oak Hill Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

**PROCEDURES**

**FINDINGS**

**Expenditures**

<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"><li>a. Documentation is canceled to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with paper.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/classification is consistent and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ul>	<p>1. Reviewed documentation for checks, bills seem to be paid timely and appear to have documentation.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. No exceptions.</li><li>c. Three instances of no evidence of receipt of goods or services.</li><li>d. No exceptions.</li><li>e. No exceptions.</li><li>f. No exceptions.</li><li>g. One instance of an invoice not current compared to check date.</li><li>h. One instance of accounting distribution or classification incorrectly posted.</li><li>i. One instance of a charge that appears unnecessary and unreasonable. Invoice was paid twice, but was refunded later.</li><li>j. No exceptions.</li></ul>
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Marshmore Parish School Board  
Bastrop, Louisiana

Oak Hill Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions.
3. For schools which do not submit reports to the central office, submit financial reports for two months and trace amounts reported to general ledger.	3. Not applicable.

**PINE GROVE ELEMENTARY SCHOOL**

Morehouse Parish School Board  
Bastrop, Louisiana

Pine Grove Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

<p>Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:</p> <ol style="list-style-type: none"><li>Verify the mathematical accuracy of the reconciliations.</li><li>Agree the balance per the bank statement to the amount on the bank reconciliation.</li><li>Compare the reconciled bank balance to the general ledger for the bank account.</li><li>Determine the propriety of deposits in transit.</li><li>Examine all interfund transfers.</li><li>Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.</li><li>Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2195.</li><li>Investigate any outstanding checks which are over 90-days old.</li></ol>	<p>We obtained bank reconciliations for the bank account for October 1997 and January 1998. We noted the following:</p> <ol style="list-style-type: none"><li>No exceptions.</li><li>No exceptions.</li><li>No exceptions.</li><li>No deposits in transit.</li><li>No interfund transfers.</li><li>All outstanding checks cleared in subsequent month bank statements.</li><li>No exceptions.</li><li>No outstanding checks over 90 days old.</li></ol>
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Marshmore Parish School Board  
Bastrop, Louisiana

Pine Grove Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Receipts**

<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt totals matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipt, commissary inventory or admission ticket reconciliation.</li></ul>	<p>1. A cash count was performed on April 28, 1998. There was \$144.35 commissary collections that had not been receipted. Commissions are only receipted when deposited, which is every two to three days.</p> <p>2. Of the 15 receipts tested, we noted:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. No exceptions.</li><li>c. No exceptions.</li><li>d. No exceptions.</li></ul>
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Morehouse Parish School Board  
Bastrop, Louisiana

Pine Grove Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Expenditures**

<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"><li>a. Documentation is available to prevent duplicate payment.</li><li>b. Check is signed by authorized personnel.</li><li>c. Evidence of receipts of goods or services.</li><li>d. Invoice amount agrees with check amount.</li><li>e. Charge is supported by proper documentation.</li><li>f. Endorsement agrees with payee.</li><li>g. Invoice date is current when compared to date of check.</li><li>h. Accounting distribution/address location is accurate and correctly posted.</li><li>i. Charge appears to be necessary and reasonable.</li><li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li></ul>	<p>1. Reviewed documentation for checks, bills seem to be paid timely and have documentation.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. No exceptions.</li><li>c. One instance of no evidence of receipt of goods or services.</li><li>d. No exceptions.</li><li>e. No exceptions.</li><li>f. No exceptions.</li><li>g. No exceptions.</li><li>h. No exceptions.</li><li>i. No exceptions.</li><li>j. No exceptions.</li></ul>
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Marshmore Parish School Board  
Bastrop, Louisiana

Pine Grove Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions.
3. For schools which do not submit records to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Not applicable.

**SOUTHSIDE ELEMENTARY SCHOOL**

Madison Parish School Board  
Bastrop, Louisiana

Southside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 28, 1998

PROCEDURES	FINDINGS
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**Cash and Cash Equivalents**

Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

- a. Verify the mathematical accuracy of the reconciliations.
- b. Agree the balance per the bank statement to the amount on the bank reconciliation.
- c. Compare the reconciled bank balance to the general ledger for the bank account.
- d. Determine the propriety of deposits in transit.
- e. Examine all interfund transfers.
- f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statements.
- g. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 28:2055.
- h. Investigate any outstanding checks which are over 90 days old.

We obtained bank reconciliations for the bank account for November 1997 and December 1997. We noted the following:

- a. No exceptions.
- b. No exceptions.
- c. No exceptions.
- d. No deposits in transit.
- e. No interfund transfers.
- f. No outstanding checks.
- g. No exceptions.
- h. No outstanding checks over 90 days old.



Marshmore Parish School Board  
Bastrop, Louisiana

Southside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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**Receipts**

<p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un deposited receipts represent no more than three days receipts.</p> <p>2. Select 15 receipts on a random basis and perform the following procedures:</p> <ul style="list-style-type: none"><li>a. Trace to validated deposit slip.</li><li>b. Determine deposit was made on a timely basis.</li><li>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.</li><li>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/ receipts, concessions inventory or admission ticket reconciliation.</li></ul>	<p>1. A cash count was performed April 30, 1998. There was \$100.00 collections for the week that had not been receipted.</p> <p>2. Of the 15 receipts tested, we noted:</p> <ul style="list-style-type: none"><li>a. No exceptions.</li><li>b. Fifteen instances where no decision could be made about timeliness because receipts were made day of deposit.</li><li>c. No exceptions.</li><li>d. Three receipts where changed to incorrect account numbers. Three receipts could not be traced back to teachers' logs.</li></ul>
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Missouri Parish School Board  
Bastrop, Louisiana

Southside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 26, 1998

PROCEDURES	FINDINGS
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Expenditures	
<p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.</p> <p>2. Select 25 disbursements on a random basis and test for the following attributes:</p> <ul style="list-style-type: none"> <li>a. Documentation is provided to prevent duplicate payment.</li> <li>b. Check is signed by authorized personnel.</li> <li>c. Evidence of receipts of goods or services.</li> <li>d. Invoice amount agrees with check amount.</li> <li>e. Charge is supported by proper documentation.</li> <li>f. Endorsement agrees with paper.</li> <li>g. Invoice date is current when compared to date of check.</li> <li>h. Accounting distribution/classification is consistent and correctly posted.</li> <li>i. Charge appears to be necessary and reasonable.</li> <li>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.</li> </ul>	<p>1. Reviewed documentation for checks, noticed evidence of only one authorized signature, of late payments, and of no evidence of receipts of goods or services.</p> <p>2. Of the 25 disbursements tested, we noted:</p> <ul style="list-style-type: none"> <li>a. No exceptions.</li> <li>b. Five instances of only one authorized signature.</li> <li>c. Ten instances of no evidence of receipts of goods or services.</li> <li>d. One instance of invoice amount not agreeing with check amount.</li> <li>e. One instance of no invoice to support charge, only a statement.</li> <li>f. No exceptions.</li> <li>g. Three instances of invoices that were not current compared to check date.</li> <li>h. No exceptions.</li> <li>i. One instance of a charge that seems to be unnecessary or unreasonable.</li> <li>j. No exceptions.</li> </ul>

Madison Parish School Board  
Bastrop, Louisiana

Southside Elementary School

Student Activity Funds  
Agreed-Upon Procedures  
April 30, 1998

PROCEDURES	FINDINGS
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<b>Financial Reporting</b>	
1. Compare receipts by type to the prior year and obtain explanations for significant variances.	1. No exceptions.
2. Compare disbursements by type to the prior year and obtain explanations for significant variances.	2. No exceptions.
3. For schools which do not submit reports to the central office, select financial reports for two months and trace amounts reported to general ledger.	3. Not applicable.