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BOX at this**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana****SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 1997**

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

Release Date 8-25-98

RICHARD PARIS FOWEL BOARD
Bossierie, Louisiana

SCHOOL ACTIVITY FUND
AUDITING-1968 PROCEDURE REPORT
FOR THE YEAR ENDING JUNE 30, 1967

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KNOXLAND PARKER SCHOOL BOARD
Knoxville, Tennessee

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURES REPORT
FOR THE YEAR ENDING JUNE 30, 1967

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INDEPENDENT ACCOUNTANTS' REPORT

**TO THE BOARD OF DIRECTORS:
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

I have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School Board as of and for the year ended June 30, 1997. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

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


Ronnie T. Robinette, CPA

Monroe, Louisiana
October 10, 1997

RAYVILLE HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 1

RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1997 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled bank balance to the general ledger for the one bank account.

Richland State Bank	\$41,333.23
---------------------	-------------
 - d. I determined the propriety of deposits in transit, if any.

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

There were no interest transfers.
 - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year end.
 - a. There were no certificates of deposit at June 30, 1997.
3. I determined that each has been sufficiently insured as required by R.S.A. R.S. 10:2955, 10:317.

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

There were no outstanding checks.

RICHLAND PARISH SCHOOL BOARD
Bayou, Louisiana

ARTICLE I

HAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1987

B. REVENUES

1. I selected 11 receipts on a random basis and performed the following procedures:
 - a. I traced to the bank validated deposit slip.
 - b. I determined if the deposits were made on a timely basis.
 - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the account book total matched the deposit total.
 - d. I traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concession inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

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

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

HOULAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 1

RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

C. EXPENDITURES (Continued)

10. Data obtained if applicable.

11. Expenditures in allowable under allowable items.

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

HOULAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 3

RAYVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

REVENUES

I noted no exceptions in our list of 15 receipts selected at random.

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 2

BOSSIER HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

EXPENDITURES

Exceptions by audit are recapped as follows:

1. Check number 21280 was not stamped "paid" to prevent duplicate payments.
2. None.
3. The following checks were paid without adequate evidence of receipt of goods or services:

Check #	Payee	Amount
20929	La High School AA	90.00

4. The check listed in item 3 above did not have adequate documentation to support the disbursement. Check # 21582 to KESY included a post-date amount. Check #21927 to Coca-Cola did not agree with the invoice attached, it was paid by retention.
5. None.
6. None.
7. Check #21573 to Interstate Music was paid over 60-days past due.
8. Check #21285 was posted to an incorrect account. Check #21498 was posted with an incorrect amount.
9. None.
10. None.
11. The following checks appeared questionable in considering allowability of the expenditures.

Check #	Payee	Amount
21498	Tuesday Windows	\$ 100.00
21619	Devil's Trail BBQ	\$ 98.82

RICHLAND PARISH SCHOOL BOARD
Bayou, Louisiana

SCHEDULE I

SLAYVILLE HIGH SCHOOL

MEMORANDUM OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1987

EXPENDITURES (Continued)

Our recommendations are as follows:

1. Disbursements should only be made from original invoices. Upon payment each invoice should be marked "PAID" to cancel the invoice and prevent duplicate payments from occurring.

MANAGEMENT'S RESPONSE:

We will try to be very careful and pay only from original invoices. The teachers have been informed and when I cannot get an original I then call the company to find out who signed and get them to either fax or send me a copy. I will double check "PAID" on each invoice.

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

MANAGEMENT'S RESPONSE:

I will get a reminder to teachers and other personnel that we have to have adequate supporting documents.

3. I noted several mispostings in the ledger cards. These cards are the primary source of your accounting records. It is extremely important that transactions are posted accurately. All transactions should be carefully posted to the ledger and all entries should have an appropriate debit trail. The balancing of the ledger cards to the cash balance permits an check for its accuracy. However, entries without backing can allow an error to occur without detection.

MANAGEMENT'S RESPONSE:

An effort will be made to post transactions correctly and accurately to an appropriate debit trail. An honest effort will be made to have entries with appropriate backing.

MANGHAM ELEMENTARY

IRCHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 1

MANCHESTER ELEMENTARY

DESCRIPTION OF PROCEDURES
FOR SELECTED REVENUES AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1997 and performed the following:

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

Wachovia State Bank	\$11,003.12
---------------------	-------------

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

There were no deposits in transit.

- I examined all unrecorded transfers, if any.

There were no unrecorded transfers.

- There were no outstanding checks at June 30, 1997 which did not clear in subsequent months.

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

- I agreed the amounts per the CD's with the amounts confirmed by the bank.

Certificate of Deposit \$111,123	\$10,204.30
-------------------------------------	-------------

- I determined that cash has been sufficiently invested as required by LSA, R.S. 38:2933, 38:293.

Cash was invested in a public NOW account.

B. REVENUES

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

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

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 3

MANHATTAN ELEMENTARY

DESCRIPTION OF PROCEDURES
FOR SELECTED RECEIPTS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

B. REVENUES (Continued)

- a. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- b. I traced the individual receipts within the deposit to their related account ledger card, teacher ledger/print, conversion inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

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

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

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

MANORHART ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Manorhart Elementary.

REVENUES:

I tested the following exceptions to our test of 25 receipts selected at random.

Auditors D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. Since the school has not adopted controls requiring documentation evidencing receipts, no supporting documents were available for fourteen of the fifteen receipts pulled.

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

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

MANAGEMENT'S RESPONSE:

Teachers are required to document collection of monies by providing students a receipt. At an upcoming faculty meeting, all faculty and staff will be instructed on proper receipt of money from students. The teacher's log of receipts will be added to our, "Book of Your Checklist", as an item to be turned in to the Principal.

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

MANAGEMENT'S RESPONSE:

Procedures will be revised and receipted by the Bookkeeper/Secretary and the Principal.

NORTLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEME 4

MANDEAN ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

EXPENDITURES

Exemptions by certificate are recapped as follows:

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

Check #	Exact
6048	Denise Wilson
6076	Nancy Johnson
6128	Carl's Hardware
6244	Unimarc
6361	Blush Pappie
6371	White Rose

2. None of the twenty-five checks were signed by a rubber stamp.

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

Check#	Exact
6116	Audie's Flowers
6185	Franklin's

4. None.

5. The following checks did not have adequate documentation:

Check#	Exact	Amount
6076	Audie's Flowers	12.75
6185	Franklin's	48.00
6242	Kristi Mason	30.00

6. None.

7. None.

8. None.

HOULANDA PARISH SCHOOL BOARD
Bayou La Batre, Louisiana

SCHEDULE 4

MANAGEMENT ELEMENTARY

SUMMARY OF FININGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1997

INFRACTIONS (Continued)

9. None.

10. None.

11. I was unable to determine if check #6185 to Bookshelves in the amount of \$40.00 was an allowable expenditure due to the lack of supporting documentation.

My recommendations are as follows:

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

MANAGEMENT'S RESPONSE:

Receipts are required before reimbursement is made. At an upcoming faculty meeting all faculty and staff will be instructed on proper receipt and disbursement of school money.

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

MANAGEMENT'S RESPONSE:

Bookkeeper/Secretary will mark all statements paid including invoices that may be attached.

3. None of the twenty-five checks selected for testing were signed with a rubber stamp. For inquiry, the stamp was in the custody of the school secretary. This practice negates the effect of dual check signing. I understand, from inquiry, that this practice has ceased. I concur with this decision.

MANAGEMENT'S RESPONSE:

The rubber stamp is no longer used for any documents or checks requiring the Principal's signature.

RAYVILLE JUNIOR HIGH

MCCLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 5

KANSVILLE JUNIOR HIGH

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1997 and performed the following:

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

First Republic Bank	\$4,445.00
---------------------	------------

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

There were no deposits in transit.

- I examined all interest monies, if any.

There were no interest monies.

- I supported the outstanding checks listed on the June 30, 1997 reconciliation.

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

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

CD # 98315	\$22,112.00
------------	-------------

- I listed the reacquisitions of interest income.

3. I determined that each has been sufficiently insured as required by 15A R.S. 16:294A, 16:117, each was insured in a Certificate of Deposit and a public 167W account.

NICHOLAND PARKER UTIHOE BOARD
Rayville, Louisiana

SCHEDULE 5

RAYVILLE JUNIOR HIGH

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

A. CASH AND CASH EQUIVALENTS (Continued)

4. I investigated any still outstanding checks.

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

Original Date	Amount
05/08	\$ 2.49
05/04	53.32

B. RECEIPTS

3. I selected 21 receipts on a random basis and performed the following procedures:

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

C. EXPENDITURES

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

- Documentation cancelled to prevent duplicate payment.
- Check signed by authorized personnel.

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE E

RAYVILLE JUNIOR HIGH

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 1967

C. EXPENDITURES (Continued)

3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Endorsement agrees with payee.
7. Invoice date is correct when compared to date of check.
8. Accounting distribution/classification is consistent and correctly posted.
9. Charge appears to be necessary and reasonable.
10. Rate obtained if applicable.
11. Expenditure is allowable under allowable laws.

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

BIELLA AND PARISH SCHOOL BOARD
Beyla, Louisiana

SCHEDULE A

RAYVILLE JUNIOR HIGH

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

This portion of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Rayville Junior High

REVENUES

I noted no exceptions in our test of 15 receipts selected at random.

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 4

RAYVILLE JUNIOR HIGH

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

EXPENDITURES

Exceptions by schedule are accepted as follows:

1. None.
2. None.
3. Check number 8947 to D & H Sporting Goods in the amount of \$271.82 did not include evidence of receipt.
4. None.
5. None.
6. None.
7. I noted one invoice which was dated December 17, 1996 and not paid until February 18, 1997, check #6547 to D & H Sporting Goods for \$271.82.
8. None.
9. Check #6542 to D & H Sporting Goods was paid late and included a finance charge of \$1.82.
10. None.
11. None.

The recommendations are as follows:

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

MANAGEMENT'S RESPONSE:

The goods were received. In this particular case, the teacher that ordered the goods was out on sick leave for some time. Counselors, who were received the goods, failed to sign that they received them.

RAYVILLE JUNIOR HIGH

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1997

EXPENSES (Continued)

2. Care should be taken to pay invoices on a timely basis. I noted one instance where an invoice was paid late resulting in a finance charge of \$1.42.

MANAGEMENT'S RESPONSE:

The bill was sent to Diana Barber (teacher) who was out a couple months on leave. She did not return until February. She then realized the bill had not been paid and turned it in to the secretary to pay.

DELHI JUNIOR HIGH SCHOOL

WETLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 5

WELLS JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1997 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliation.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled bank balance to the general ledger for two bank accounts.

	Per Books	Per Bank
Deposit Guaranty	\$14,896.51	\$14,896.50

- d. I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
 - e. I examined all interbank transfers, if any.
There were no interbank transfers.
 - f. There were no outstanding checks in the June 30, 1997 bank reconciliation.
2. I obtained a list of certificates of deposit for the year end:
 - a. I agreed the amounts per CDs with the amounts confirmed by the bank.

Certificate of Deposit	Per Books
Deposit Guaranty	1-5,000.00
Guaranty Bank	42,108.79

- b. I traced the reasonableness of interest income.

RICHLAND PARISH SCHOOL BOARD
Bogalou, Louisiana

SCHEDULE 7

HELHI JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS (Continued)

5. I determined that cash has been sufficiently insured as required by LSA R.S. 29:2935, 29:521.

B. RECEIPTS

1. I selected 10 receipts on a random basis and performed the following procedures:

- a. I traced to the bank calculated deposit slip.
- b. I determined if the deposits were made on a timely basis.
- c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts basis total matched the deposit total.
- d. I traced the individual receipts within the deposit to their related account ledger cash, teacher log/receipt, miscellaneous inventory or substitutes index reconciliation, etc.

C. EXPENDITURES

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

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

WYCHLAND PARKS SCHOOL BOARD
Brysville, Louisiana

SCHEDULE 7

DALLIE JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

C. EXPENDITURES (Continued)

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

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

NICHLAND PARKER SCHOOL BOARD
Rayville, Louisiana

SCHEDULE B

DELTA JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for receipt and transmission of Delta Junior High School.

CASH AND CASH EQUIVALENTS

The Cash balances per the books did not agree with the bank statement as June 30, 1997.

MANAGEMENT'S RESPONSE:

There probably was a mistake in posting by bookkeeper/secretary; could not find the error or misposting.

RECEIPTS

I tested the following receipts in our test of 15 receipts selected at random.

Attribute C involved tracing receipts within the deposit to the cash receipts journal to determine that the receipt book total matched the deposit total. Two of the 15 receipts tested had differences in the amount posted to the cash receipts journal.

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

1. Pre-numbered tickets should be used for all significant admission events such as football games. A reconciliation should be made of tickets issued, sold and the proceeds collected. An example of a ticket reconciliation form is taken from the Legislative Auditor's handbook on student activity accounts is attached.

MANAGEMENT'S RESPONSE:

The athletic director was given the ticket reconciliation form but did not use them. Instead, he used plain paper to turn in to office.

BOULDER PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE B

DELIA JUPONOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

EXCEPTIONS

Exceptions by auditor are recapped as follows:

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

Check #

9275

9337

9358

9442

From

Amey Fangle

Unknown

NAPA Auto Parts

D & H Sporting Goods

2. None.

3. None.

4. Check #9275 was paid by statement, invoices attached needed item. Check #9371 was paid by statement and contained a past-due balance.

5. None.

6. None.

7. Check #9351 to Zephyr Music was over 60 days old.

8. The following checks were not posted to the budget accounts:

Check #

9275

9437

From

Amey Fangle

Paycom Systems

9. None.

10. None.

11. None.

BOULDER PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE B

BELLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDING JUNE 30, 1987

EXPENDITURES (Continued)

Our recommendations are as follows:

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

MANAGEMENT'S RESPONSE:

Teachers write note to office asking for a check to be written with amount and to whom. No form was used. We will be using forms made from office effective 1987-88 school year.

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

MANAGEMENT'S RESPONSE:

Effective 1987-88 school year, we will begin stamping both invoice and statement.

3. I noted several mispostings in the ledger cards. These cards are the primary source of year accounting records. It is extremely important that transactions are posted accurately. All transactions should be carefully posted to the ledger and all entries should have an appropriate audit trail. The balancing of the ledger cards to the cash balance serves as a check for its accuracy. However, entries without backup can allow an error to occur without detection.

MANAGEMENT'S RESPONSE:

Effective 1987-88 school year, the secretary/bookkeeper will double check the ledger in case of any misposting was done.

DELHI HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 9

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1997 and performed the following:

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

Capital Bank	\$ 7,559.36
Savings Account	1,290.76

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

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

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

Certificate of Deposit, Deposit Guaranty Bank

#7096698	\$ 2,297.00
#7184674	4,312.50
#7183600	1,048.97

- I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently insured as required by LSA, R.S. 38:2005, 38:210.
4. I investigated any old outstanding checks.

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 9

DELETT HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1991

B. REVENUES

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

C. EXPENDITURES

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

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

BEULLAUD PARISH SCHOOL BOARD
Bayou, Louisiana

SCHEDULE 9

DELAH HIGH SCHOOL

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

C. EXPENDITURES (Continued)

18. Data obtained if applicable.
19. Expenditures in allowable under allowable laws.

The results of these tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

DELLI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

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

REVENUES

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

Amount D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No supporting documents were available for six of the fifteen receipts tested.

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

1. Cancellation receipts and pay telephone receipts should be retained and receipted under dual-control. Two persons should sign a form acknowledging the amount collected and turned-over to the school bookkeeper.

MANAGEMENT'S RESPONSE:

We are presently in compliance for the 1997-98 school year and plan to continue.

2. Pre-numbered tickets were used for all significant admission events such as football games, however, a reconciliation was not prepared. A reconciliation should be made of tickets issued, sold and the proceeds collected. An example of a ticket reconciliation form taken from the Legislative Auditor's handbook on student activity accounts is attached. Games with small attendance, such as baseball, should have dual control over receipts, as one person should sign off on the gate receipts.

MANAGEMENT'S RESPONSE:

We are presently in compliance for the 1997-98 school year and plan to continue.

HOULAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 1-B

DELAH HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

EXPENDITURES

Exemptions by auditors are accepted as follows:

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

Check #	Payee
21877	Maxwell Hardware
21882	Factory-McDowell
21188	Delta Edge Implement
20168	Elexo Harris
20315	Gregory Page
20388	Maxwell Hardware
20317	David Williams
21190	Vanity Spirit
21188	Griffin Smith

2. None. However, the school's bank does not return the original cancelled checks. Only copies are provided for inspection.

3. None.

4. Checks # 21188 and 21188 did not agree with the invoice amount.

5. The following checks were not supported by adequate documentation:

Check #	Payee
20499	Finny Temple
20000	Commercial Securities
20174	First's Dollar Store

6. None.

7. Check #21190 was paid January 28, 1997 for an invoice dated August 27, 1996.

8. None.

9. Check #21190 included a late charge.

10. None.

11. I was unable to determine if the checks in item 5 above were allowable expenditures due to insufficient documentation.

SECHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 18

DELMH HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

EXPENDITURES (Continued)

Our recommendations are as follows:

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

MANAGEMENT'S RESPONSE:

We are presently in compliance for the 1997-98 school year and plan to continue.

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

MANAGEMENT'S RESPONSE:

We are presently in compliance for the 1997-98 school year and plan to continue.

3. I noted one invoice which was paid late and a late charge was assessed by the vendor. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

MANAGEMENT'S RESPONSE:

We are presently in compliance for the 1997-98 school year and plan to continue.

MANGLAM HIGH SCHOOL.

MANCHELAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED REVENUES AND TRANSACTIONS
FOR THE YEAR ENDING JUNE 30, 1997

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1997 and performed the following:
 - a. I verified the mathematical accuracy of the reconciliations.
 - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. I compared the reconciled bank balances to the general ledger for two bank accounts, General Fund - Highland State Bank - \$444.71 and Athletic Fund - (Highland State Bank - \$644.78)
 - d. I determined the propriety of deposits in transit, if any.
There were no deposits in transit.
 - e. I examined all intialled transfers, if any.
There were no intialled transfers.
 - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year end:
 - a. I agreed the amounts per CDs with the amounts confirmed by the bank.
CD - National State Bank - \$10,480.00
 - b. I noted the reamittances of interest income.
3. I determined that cash has been sufficiently insured as required by U.S.A.R.S. 25:2933, 25:317, each was insured in a Certificate of Deposit and two public FDIC's accounts.

RICHLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 11

MANCHELAI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1997

3. EXPENDITURES

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

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

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

MANHATTAN HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

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

REVENUES

I noted the following exceptions in our test of 11 receipts selected at random.

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

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

1. Classroom receipts should be counted and receipted under dual control. Two persons should sign a form acknowledging the amount collected and turned-over to the school bookkeeper.

MANAGEMENT'S RESPONSE:

The machines will be repaired and Mr. Smith and the secretary/bookkeeper will count the money for deposit. There will be two signatures on the receipts.

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

MANAGEMENT'S RESPONSE:

Teachers are now turning in a signed receipt with each deposit. These receipts have a number so we can trace back to the student receipts.

MANGLHAM HITE SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

REVENUES (Continued)

3. Accountability for amounts received from clubs or classes should be required of all sponsors. A club roster indicating those who have paid and those who have not paid is generally adequate. The amounts received should be receipted back to the sponsor.

MANAGEMENT'S RESPONSE:

Sponsors and teachers are issuing to a receipt with all monies turned in for deposit. This receipt gives an explanation of the money received and has a number to trace back to student receipts.

EXPENDITURES

Exceptions by audit are recapped as follows:

1. I noted four disbursements in which the statements, rather than the invoices were marked PAID.
2. None.
3. Check #4478 to teacher's in the amount of \$811.25 had no receipt of goods.
4. None.
5. The following checks were not supported by proper documentation:

Check#	Payee
12814	Louisiana Coon Club
4576	None

6. None.
7. Check # 12818 to Cransy Telephone included a post-due balance.
8. None.
9. None.
10. None.
11. None.

NICHOLAND PARISH SCHOOL BOARD
Bossier, Louisiana

SCHEDULE 11

MCKENZIE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 1997

One recurrence/deficiency are as follows:

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

MANAGEMENT'S RESPONSE:

All checks paid will have documentation. Sometimes it is very difficult to have the originals. I am working harder on keeping the records properly.

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

MANAGEMENT'S RESPONSE:

I am now marking PAID on all invoices and statements along with the date paid and the check number.

BOYLAND PARISH SCHOOL BOARD
Bossier, Louisiana

EXHIBIT 3

TICKET RECONCILIATION

TICKET RECONCILIATION	
SCHOOL _____	DATE OF EVENT _____
EVENT _____	VENUE _____
CASH RECEIVED (CHANGE FUND) _____	_____
TICKET TRAIL	
MOBILE _____	COLLAR _____
SEQUENCING NO. _____	ISSUING NO. _____
TICKETS SOLD _____ X	PRICE PER TICKET _____
MOBILE _____	COLLAR _____
SEQUENCING NO. _____	ISSUING NO. _____
TICKETS SOLD _____ B	PRICE PER TICKET _____
TOTAL CASH TO BE COLLECTED _____	_____
CASH COUNTED _____	_____
CHANGE \$ _____	
SHORTAGE \$ _____	
CASH USED FOR EXPENSES AS JUDGED BY NEWMARK SIDE \$ _____	_____
SIGNATURE OF TICKET SELLER _____	
SIGNATURE OF PERSON RESPONSIBLE _____	
SIGNATURE OF PRINCIPAL _____	