

RICHLAND PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUND AGREED-UPON PROCEDURE REPORT FOR THE YEAR ENDED JUNE 30, 1997

record in public decorrect. A copy of the report into barrier, but copy of the report has been submitted to the avoitted, or reviewed, andly and other reports property and other reports avoitable for public inspection at the Baten Bayes office of the legislative avoiter and, where appropriate, at the stiller of the provide clock of court being a public of the point clock of court being public.

RECOLARD PARTIE SCHOOL BOARD Republie, Louisians SCHOOL ACTIVITY PERO BARRES-SHOW FRANCESCEN TREAST FOR THE YEAR STREET JONE 19, 1397

TABLE OF CONTENTS.

SCHOOLS FAGE

| RAYVILLE INCH SCHOOL | | 3 |
|---|---|-----|
| DESCRIPTION OF PROCEED BAR FOR SELECTED PERCORDS AND TRANSACTIONS | 1 | 3-5 |
| REMINANCY OF STREETING, ORGENVATIONS AND RECYMPOSTATIONS | 1 | 6.0 |
| MANGRAM BLEMENTARY | | , |
| DESCRIPTION OF PROCEDURES FOR SILECTED RECORDS AND TRANSACTIONS |) | 30. |
| ELMMARY OF EESTEROR, ORMERVATIONS AND RECOMMENDATIONS | | 12- |
| BAYARLE JUPON HIGH SCHOOL | | 12 |
| RESCRIPTION OF PROCESSINGS FOR SPERCIND RECORDS AND TRANSACTIONS | 5 | 16. |
| DUMMARY OF ERSERGS, ORDERVATIONS AND RECOMMENDATIONS | | 79- |

IMPRIMINATIVE ACCOUNTANCE REPORT

NUMBER OF THE PERSON NAMED Exprille, Louisiana SCHOOL MUTTATAL PRINC POWER-CACH ASSOCIATION SERVED THE THE THAN SECON COMM 14, 1887

TABLE OF CONTRACT (Contour)

| MANGRAM INCH SCHOOL | |
|---|--------|
| DESCRIPTION OF PROCEDURES FOR BELICITED RECORDS AND TRANSACTIONS. | 11 |
| RUMMARY OF EPISENOR, ORIGINATIONS AND RECOMMENDATIONS | 12 |
| | EXPERT |

THE REPORT OF THE PARTY OF THE

REMODE, DAVENTORY MISCAP SHEET

BONNET, ROMENETTE, CTA 3011 Ordinet Dises, Bain-A Monoc, LA, Polit (100, 342 des Tea (120, 342 des

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TO THE HOARD OF DELICTORS

These perfected the procedures reconstructed below, which was special to by the Wichhald Parish Scholad Steed or the supported in which we have been supported to by the Wichhald Parish Scholad Steed or the Stage Association of the Stage Associati

of Procedure for Educati Economics and Tomassium, and our Endings solution Environment of the his fire related accompanying of Translatings, Observations and Recommendations, but in which are no integral part of this argue.

might have come as my attention that model have been reported to pee.

This sport is intraded using for the use of the specified sures based shown and should not be used by those who has appeal on the prevention and makes responsibility for the sufficiency of the providers for their purposes.

RICHLAND PARRIE SCHOOL ROARD SCHOOL S

RAYVILLE HIGH SCHOOL DESCRIPTION OF PROCEEDINGS FOR SELECTED RECORDS AND TRANSACTIONS FOR THE YEAR EMBEL JUNE 26, 1997

A. CAME AND CASH EQUIVALENTS

- 1. I alreaded both reconciliations for all bank accounts at of June 30, 1997 and performed the following:
 - $\alpha_{\rm c}=1$ worked the mathematical accuracy of the reconstitution.
 - I agreed the bulance per the bank exponent to the amount above on bank reconciliation.
 - I compared the accorded book balance to the general helps for the one bank seconds.

 Workload force Bank 241,335.37
 - I described the propriety of deposits in travels, if any These was no deposits in travels.
 - These were no deposits in termin.
 - I reasoned all interfeed transfers, if ero.
 There were no interfeed basedies.
 - I. approach the minimaking checks by comparing to the checks classing in subsequent arouth have interested.
 Indiament a test of confidence of deposit for the year and.
 - I common a fact of collisionics or expose see the year and.
 These was no collisionics of deposit at how 20, 1997.
 - I determined that such has been sufficiently invented as required by S.E.A. E.E. 192905, 19322.
 One book account was in evidence at June 39, a public NOV account at Stohland State Bank.
 - 4. I investigated any old commelting checks.

BATTILLE BEH SCHOOL

MINISTRATION OF PROCESSES

- I I will would be a married out a married basis and are formed the following securities:

 - I manufate individual receipts within the deposit to the seek receipts journal to determine that the receiptand the second second second second second second second below and backer bushecom

c everyomists

Associated as that of disharments must breaty five charge activate on a sendombonic. Dark shock was according

- Documentation cancelled to proven deployer moment

 - Chang is supported by peoper decommodation.
- - Exercise date is coming when congress to steer of elevels.
- 9. Charge appears to be necessary and ensemble.

RICHLAND FARING SCHOOL BOARD Flowlin, London RASVILLE BRID SCHOOL

RAYVILLE BIRLE SCHOOL.

[65/CHPTION OF PROCEEDINGS
POR SELECTED INCOMES AND TRANSACTIONS.
FOR THE YEAR INDICED LINK R6, 1997

- C. ESCHEDENTURES (Combined)
 13. Edit closical if applicable.
 - 13. Expenditure is allowable under allowable laws.

The repulse of these tests are discount in the assumpting Surmary of Findings, Chair rations and Surmanisabilities.

BICHLAND PARESH SCHOOL BOARD SCHEDULE I Exyrific Lockiese EATTELE HISH SCHOOL

PERMISSING OF PERCENCIS, ORDERVATIONS AND INCOMMENTAL KEPONS
FOR THE YEAR EXCRET 2014 30, 7097

This walks of the report numericalize our fluidings, observation and manimization on it is work of perfecting for

, as wearen on the market interestation of all and the contraction of the behind Records and Transmission of Reyrife High School.

BETTALS

BETTALS

I maked as exceptions in our test of 15 correlpts selected at random

BICHLAND PARKS SCHOOL BOARD

RAYVILLE HIGH SCHOOL STREET, OF PERSONS OR REVAILORS AND RECOMMENDATION

- Passadons by emiliate are recapped as follows:
-). Clask comber 31700 was not stamped "paid" to proven displacts payments.
- - The following shocks were paid notherst adopted evidence of accept of goods or services:
 - Chekf Post
 - 4. The check linked in local 3 above that and horse adopted documentation to support the disbonoment. Obesis is 21162 to ATAT suckeded a pass-ther amount. Check 821921 to Core-Onle call and agree with the process.

 - T. Charle #21573 to Sancress Monte was paid over 60-deep part for
 - 5. Check #25395 was product to an incorport account, Check #24 #98 was pended with an incorrect amount

 - The following checks appeared previously in considering allowability of the expressions
 - Turner Weeken

MANIARY OF FORCINGS, GROSSIT AT 1700M AND RECCORDING ATTICKS FOR THE YEAR ENTED JUNE 18, 1997

TATERATETI BOS Carriero

- Our recommendations are as follows:
 - 1. Dialescensors about only he made from original access. Upon payment each invoice should be marked "Pain"
- NANAGEMENT'S RESPONSE:
 - I cannot get an original I then call the company to find our who signed and get them to either fin or rend or copy. I will challe shock "PAED" an each toroise.
 - Loop served somers land dame when lacks a raise of other degree requiring described. In both is accounted by the served for defenders and of the lack set of the degree of the described by the served by the described by the degree of the degree of the degree of the lack set of the degree of the lack set of the lack
 - I metal accord enispensings to the before confe. These each on the primary annual of your accounting receive. It is enterously important for transfer and promoting Advantages and the behalf he can obligate point of the before and all annual solution about the promoting the behalf and an accounting the contract of the behalf and an accounting the contract of the behalf and accounting the contract of the behalf and accounting the second contraction.
 - MANAGEMENT'S SEEPOR
 - As effect will be useds to post transactions correctly and economicly for an appropriate audit total. As become other well be conducted to have motions with appropriate backup.



MANGHAM ELEMENTARY

DOOR AND PARTIES HEREOUS WOMEN MANGRAM TLEMESTARY DESCRIPTION OF PROCERCIONS TOO SELECTED RECORDS AND TRANSACTIONS

CASH AND CASH EQUITALENTS

I alreaded best resinciliation for all both revenues at all lose 30, 1997 and performed the following:

- I sociéed the mathematical severacy of the reconsiliation.
 - Legacid the believer per the bank variances to the assesse shows on bank reconciliation. c. I compand the reconciled book believe in the percent beinger for one bank account.

 - A. I described the propriety of deposits in Eastle, if very
 - e. I coming of interferd treater, if one
 - There was no interfeed knowless.
- There were no outstanding checks at Page 10, 1997 which did not clear in subsupport receive. 1 I seemed a list of confidence of deposit for the year and:
- I approof the assessmit per the CET's with the amounts confirmed by the bank.
- Contilormatibusia I described that each has been sufficiently invested as suprired by LEA E.S. 39 2915, 98.525.
 - Ctals was invested in a public HOW second.
- HEATSWAY.
- I substant 15 reseipts on a renders basis and performed the Schwing procedures:
- Toward to the bank validated deposit rilp. t. I determined if the deposits were made on a timely book.

RECHLAND PARKET SCHOOL BOARD DESCRIPTION OF PROCEDURES THE SECURITY OF THE PARTY OF TH

- econstructioned I moved the individual excelors within the deposit in the scale receipts journal to determine that the excelor-
 - I maked the individual excepts within the deposit to their related assumed believe early reacher implements.

I conducted our total dishowments upon twistip that checks selected on a tendent basis. Each cloud, was taxed for

- 1. Documentation conclined to provent deploats sometime.
 - 2. Check signed by audominal parametel.
 - 5. Evaluate of straigs of goods or services.
 - 4. Dorston amount agrees with oland amount.
 - Charge is supported by proper decementation.
 - Endocument agrees with worse. language data is compare when compared to date of check.
 - Accounting distribution (charaftering is consisted and correctly proted.
 - 8. Charge appears to be severally and statisticity.
 - 10. Date chained if applicable.
 - 11. Expenditure is althoughly under allocable form.

The country of these tests are discussed in the accompanying Summary of Findings, Observation

MANUSAM BLANKSTARY SUMMARY OF PERSONS, ORGENATION AND RECOMMEDIATIONS

This popular of the expost summer two our Embrgs, where extens and recommendations as a result of posteroing the recondense disturbed in the percenting notion, thereignise of providense for seconds and instructions of Manghao Editoriolity, IEEE/AUGS

I notice the recovering exceptions to use and of 15 workpts induced of rase

Attribute D involved tracing recepts bank to supposting decrements oridining control of the received by induced parameter. Since the orban has not subpost control receiving a communication evaluating an expressing decrement were available for forevers of the different receipts padied.

The arteral is evaporable for monitor over they are accrited by activel process. This means accumulably more to initiated when forms are form worked by a whost employer. As passed, finish are not accumulable by the whost work accuracy by the school accuracy by the school process. It is not not accumulated to the contract of the school accuracy of the school accurac

security and object to train the invested on the log and given to the principal or common, for conveys that the security is secured. This seathers has been let a copy) should be remod to so the school effort as your cond to provide an under seal of the conveys.

HATMGERMENT'S RESPONSE.

Transcer on regarded observed industrial removals by providing makeha a resign. At an apsenting thirstly, naming all facility and staff will be insurvived on opport moting of money from realment. The vehicle's log of receipts will be added as our, "lod of Your Checkler", as an item to be record in to the Principal.

2. Communical receipts about the receipt and receipted write ded section. The present should figs a finite.

MANAGEMENT'S RESPONSE: Concosions will be assessed and ecospiled by the Backkeeper Secretary and the Principal. BICHLAND PARKER SCHOOL SOARD SCHOOLS 4

NAMES OF PERSONS OF SERVATIONS AND RECOMMENDATIONS

EXPERITURES

Exception by stirilate an excepted as fishers:

1. The following chocks were marked as PAED on the vendor's statement, the original supporting

leak.f Exast
les Devols Win
Co Nancy John
108 Giff Electe
108 Giff Electe
104 Unionry

Now of the treasty-flow shocks were eigending a rabbet energy.

The definence which did not have adopted evidence of society.

Cheald hose M15 Audio's Florence

None.
The following shocks did not have adequate documentations:

| Checkel | Excel | Statement | 1075 | Annier's Florescy | 33.79 | 6185 | Checkelsons | 46.00 | 6542 | Krist Mount | 50.00 | Krist Mount | 50.00 |

.

Non

HICHLAND PARESH SCHOOL HOARD Bayelle, Lookista

HANGEAN RESPENTARY
WINNARY OF PERSONS OFFERVATIONS AND RECOMMENSATIONS

INTESTSTEEDING (Contract)

- n Mour
- 10. 204
- 11. I was made to december if shock third to Brackshives in the amount of \$40.00 was an although expenditure.
- The state and the subject only representations.
- My recommendations are as follows:
 - Topind serval intentes based about whose checks were paid without infequent suggesting discussests. It should be indented by all parament that disdustrations will only be made whose about indentes indentes in the Exportmentation checklo check for on original innotes, restorment at margin of goods and proper approach.
 MANAGEMENTS EXENTISES.
 - Showing an Explicit before evinibuliance in made. At an opcoming family meeting all family and shall a dilby invariant on proper receipt and distinct more of advant family.
 - I model proved instancial lated above where invokate water not enumerical property to provent displacing property of the same torsion. All invokate should be marked paid on the form of the original vendor's torsion including date, check tumber and amount poid to provent displacing property.
 - MANAGEMENT'S BESPONEL

 Bookkepps Sovering will stack all statements paid including torsions that stay be standed.
 - Note of the tensiny first checks wholed for today, were signed with a righter shares. For impair, the share varion for country of the school receivery. The practice regions the effect of dual check signing. I uncleasted, it was copyring, that this practice has covered. I consist with this decision.
 - MANAGEMENT'S RESPONSE:

 The radius steep is no larger word for any documents or shocks togething the Principal's signature.



RECEILAND PAREST SCHOOL SOARD RAYVILLE RINGS BEGS

DESCRIPTION OF PROCEEDINGS THE RELECTION REPORTS AND TRANSACTIONS SCHEDULE S

CASE AND CASE EDUVALENTS

- Lobrated back reconciliation for all back account as of June 58, 1997 and performed the following: I copiled the meteoratical servincy of the accomplisher.
 - b. I appeal the balance pur the bank statement to the amount shows on bank accomplisation.
 - I compared the expected book believes to the general below for one bank account.
 - I decreased the propriety of deposits in menit, if any

 - 5 resembled all reaction) transfers, if any There were no provided transfers.
 - $\chi=1$ supposed the connecting checks trialed on the lasts $M_{\rm c}$ (FFT accordington. I obtained a list of confidence of deposit for the year and.
 - I agreed the assesses per CDs with the measure confirmed by the bank.
 - co come b. I has of the reasonableware of interest income.
 - I discovered that each last been publishedly broaded as required by USA E.S. 20:2915, 28:227, each was involved. to a Certificate of Deposit and a public 16/36 account.

RICHLAND PARENT SCHOOL BOARD

TOR SULECTED RECUES AND TRANSACTIONS POR THE YEAR ENGINE JUNE 30, 1997

SCHOOL S

CARLAND CASE DOLIVALENTS CONTINUES

A 1 importunated any old successful checks Charles and clearing in the July bank statements are an influence

General Euro

BOYESTES

1 I when it is a copie on a medicar basis and performed the following parameters:

- b. I descripted if the descript way made on a nimeter basis.

 - I would be individual receipts within the deposit to the such receipts journal to determine that the except-
- I know the individual receipts within the deposit to their related assessed Sulper said, teacher leg/receipt

I conducted our had of dishurcounts upon tensity dive abacks selected on a renders havio. Shalk check was some for Procurement in consolled to recover deplicate procured.

- 2. Clask signed by authorized personnel.

RECHLAND PARENT SCHOOL BOARD NAVABLE JUNIOR WICH

DESCRIPTION OF PROCERCIAS FOR MELECTED RECORDS AND TRANSACTIONS

EXPERITURES (Confined)

- hands are receipt of goods or services.
 - Invalor associat agrees, with check amount. Charge is supported by proper documentaries.

 - Endorsomen agency with payor.
 - favoire data is current when compared to date of check. Accounting distribution/Absorber in constraint and correctly period.
 - Charge appears to be pooneasy and ressonable.
 - so. National State of the Sta
 - 11. Expenditure is alternable under alternable lever The results of these tests not discussed in the assemptoping Successivy of Findings,

SCHERTES

RECHLAND PARENT SCHOOL BOARD Republic Lookings RAYVELEX JUNIOR HIGH

RAYVELL FISSOR HIGH HAMMARY OF FISSORICA, ORSERVATIONS AND RECOMMENDATIONS

SCHERELES

This spoins of the open summeries are findings, theoretican and recommendation on a strict of probability parameters for content and transvision of Reyrife Issues High parameters for covered and transvision of Reyrife Issues High EACONIAS

) posed no scoppions is not not of 15 society solvand at profess.

MARINIA C THE AND PARSON SCHOOL SOURS RAYVILLE SUNDIE HIPTH

MCOMMENSATIONS REMANDED OF STREETINGS, OR SERVATIONS AND

EXPENSION FOR

Exceptions by attribute and recognish at follows:

- Check worder SHI to D & St Specing Goods in the around of \$271.82 did not include pridence of scoops.

- Exceed one invitor which was dead becomes 17, 1996 and not paid until Fabriary 38, 1897, check 86542 in

 - Check BISSQ to D.A. H Species Grock was paid law and included a finance charge of \$1.42.
- the recommendation are at follows:

I wandows instance lasted above where shocks were paid without adopted supporting documents. It should be I send our anterior band stone when them them any part were all dispert separating recessarial. It is said to addressed by all presented the distancement will only be made when adopted decommendation carelnanotation by an postume that manuscripton was only to many token amount for commercial to commercial to the commercial property of the commercial property MANAGEMENT'S RESPONSE

The greate ware received. In this periodic core, the bucker that sederal the greate was cot senich leave for were

SCHOOL S DICTUAND PARSS SCHOOL BUNKS RAYVILLE ZUNDOR HIGH

SUMMARY OF PENDING, OBSERVATIONS AND RECOMMENDATIONS

PATRAMETERS (Company)

Care should be sales to pay involves on a taining basis. I noted our incases where an assess was paid inc

MANAGEMENT'S RESPONDE The bill may sent to Extens Ember (mades) who was out a couple months on lower. The skill not rate or unal



RETHAND PARSES SCHOOL BOARD SCHEMU 2 Reptile, Leaking

DELEG ATMOST SPECIAL SCHOOL

MATERIA DE PROCESCOS DE DECORDOS AND TRANSACTIONS

CARE AND CASH EQUIVALENTS

1. I absolved bank reconciliations for all bank accounts as of later 30, 7997 and probated the following:

a. I not find the numbers also arraway of the reconstitution.

I served the holosoper the basis statement in the amount shows on basis accordinates.

. I recovered the recovered book believes to the general below for two bank accounts

Paulhola Ruill Desert General \$15,000.51

I described the property of deposits in transit, if my

These were no deposits in issued.

I reserved all insolved materials, if we

f. They way so cutaming shocks in the June 20, 1997 both recordinates.

2. I almanual a list of confidence of deposit for the year and

s. I agreed the amounts put CDs with the amounts confirmed by the bank

Scott of Deposit Statistics

Deposit Contracts

Deposit Contracts

Deposit Contracts

I would the anamadalment of interest income.

RECHEASE PARSE ICHOOL BEATE

- NUMBER OF STREET STREET, STREE PARTY DESIGNATION OF PROCEEDINGS FOR SELECTED RECORDS AND TRANSACTIONS.
- CASH AND CASH DQUIVALENTS (Continue) 2 degree and that each has been sufficiently invested as required by USA R.S. 26:2911, 26:321.
 - SEXEMBE
 - Ladonel 15 accepts on a random basis and performed the following psecubation a. I moved to the bank red deared deposit of the
 - I decembed if the deposits were reads as a streety basis.
 - I record the individual energies within the document we take prompts proved on decreasing that the consequence

SCHOOL S

- 4. Type of the individual excepts within the deposit to their related account indiger card, another legislating a contra sea concretent recope weren the organic to tree relati successive innecesty or admission listed scoon-distinct, ele-
- EXPENSETTRES
- Located on the of debutements soon treaspoint shocks adopted as a sandow basis. Each stack was trained to three antiferent 1. Somewhater remained to prevent deplease property
 - 2. Clock want to solve ked present.
 - 1. Springer of receipt of goods or services.
 - 4. Downier amount agrees with which proposed. 5. Charge is approach by proper documentation.

DOTE, AND PARTIES SCHOOL FORMED Bryone, Landinas DALLE JUNGS (DCDOCHOOL

DELIG ANNO DECIMENDO.

DECEMPINO OF PROCEEDING
PER SELECTED RECORDS AND TRANSACTIONS

RESIDENCE V

EXPENDENTIALS (Continue)

- 6 Endorwent spect with payer.
 - 1. Europe date is consist when compared to
- x. Accounting deather/charleston is consider and converty potent.
- 9. Chargo appears to be revenuely and occurreble.
- 10. Taks abasined if applicable.
- 11. Expendence is attenuable under allocable laws.

The socials of these tests are discussed in Schools II, Summery of Findings, Observations and Recommendate

RICHLAND PARTIES CHOOSE, BOARD Expelle, Leablana MLES AUTOOR (HIGH SCHOOSE,

HILD ANNOR HIGH SCHOOL
MADPLISH OF FINDINGS, CONSERVATIONS AND RECEDENDATIONS

SCHREEK

This section of the report commences our findings, observations and assummanced most a scools of purfer strong the

procedure described in the presenting review, description of procedure for research and memoritors of their Amine Pagh.

[Colorida DEC ASSE EXPERIENTS]

The Carls belower per the books did not agent with the bank restressor at June 38, 1997.

PANAGEMENT'S RESPONSE.

These probably was a mindes in powing by bookkeeper/argustery, could not find the eyes or anisposing.

cyantis

I match the deliberating exceptioned in you have of 15 years placed an exadione.

Assistant Constructive studies except without the deposit to the cosh receipts journal to determine that the except should be all succeeds for deposit sends. These of the 15 years by the deliberators in the autocust posted for the readsuppose journal.

The orbinal is exposed in the resonant store they are received by related personand. This mental accommodability received be assumed what finds we find received by a telect sequence, as present, fands on not accountable by the related or exercised by the telect backtope; I accommod the above supported required to the contract of the

 Pre-sembouré salast établés usof for el significant administra create cará as forciad garans. A scorcédial en faint Me padre el Cicles bound, mill and the procede selécted. An entraple of a salast incommência fin en labor fain de le logitation y administra hospitude ou mobile autility seconda à miller procede de la MANI-MENDENT'S INSPÉCIOLE.

The addictive describe was given the ticket monocilisation forms but did not not them. Increase, he would plain proper to note in 50 offices.

DOLLAND PARSES SCHOOL ROAND SCHOOL SC

DELM ANNOUGH SCHOOL

.....

Exceptions by attribute are recopped to follows:

). The following shocks was marked as END on the vendor's statement, the original involves were not associated

DeAZ

1,0000.0 Date: 9211 Josep Josep 1 1922 Undomor 1924 NATA Auto

\$462 D & H Spot

None.

Charles and the second involve student and discovered from the second from the second from the second second second from the second se

Committed is print that believe.

5. Non.

Check #9153 to Zioglio Minic van ever 60 days eld.

The following checks were not posted to the helper account:

Check if Doors Street Street

1923 Steps Interest

5. Non.

II. Nec.

RECHLAND PARENT SCHOOL BOX Republic, Landsinea

207003612

V OF PANESMUS, OBSERVATIONS AND RECORDISONS AFFOR

exposures as Connect

Topical two interests liked above where should were paid without adequate supporting documents. It then
 widershood for all recomment that dishumenesses will safe for made when adequate documentation or

MARKERSHOAT'S RESPONDE:

Trackers, words note to effect adding for a clerk to be written with amount and to where. He form was used

 Exceed several instances band shave whose invoices wast not cannoted properly to prevent draftions proposed some invoice. All invoices should be marked "yeal" on the face of the original visible"s travelor including this, whenk control and associat gold to prevent deplicate preprints.

Effective 1997-96 actual year, we will begin manying both invalor and antenness.

I need correct seignosings in the helper code. These code are the primary convex of pour accounting mounts. In a seasonary separate that transactions are posted or countries. All transactions decode be concluded used to being send of a whole send on an any posted or countries. All transactions decode be considered to the last of a being send to a send to all to other being send or a send to discovery. These transactions are the send of the send o

MANAGEMENT'S RESPONSE

I Shorter I NY NX school year, the second-phosphospus will doubt clock the below to see if any empowing man from

DELHI HIGH SCHOOL

RESELVE FARISH SCHOOL BOARD Frey Mr. Loshina DELHI MGH SCHOOL

SCHROULK 9

POR SELECTED RECORDS AND TRANSACTIONS FOR THE YEAR EVEND JUNE 28, 1997

CAMB AND CASH EQUIVALENTS

- 1. I obtained bank reconciliations for all bank assessment of Date NA 1997 and no forward the following
 - I to find the mathematical accuracy of the connectionies.
 - b. I proved the haloure are the halo expression to the constant drawn or hard accomplished
 - c. I composed the reconciled break balance to the general ledger for two-bank accounts.
 - Carried Bank 523 548 to
 - 4. I determined the propriety of deposits in second, of any
 - These were no deposite in transit.
 - r. I exemined all interfacel transfers, if any.
 - C . I reported the contending should by comparing to the abode charing in subsequent mouth bank
 - Interior Later of continues of the continues on the
 - Topyred the amounts per CDs with the amounts confirmed by the bank.
 - Contributes of Deposit, Deposit Generally Mank streetings 5.7 (6) 02
 - 41189622 LOSS
 - I determined that suck has been auditoracly inversed as required by Link R.S. 18 2903, 18 227.
- I investigated any old extraording chocks.

BECHLAND PARRIE SCHOOL BOARD Beyolfe, Londona

DESCRIPTION OF PROCEEDINGS LECTED RECORDS AND TRANSACTION

POR THE YEAR ENDED JUNE 38, 1997

B. BEYESTES

- I adopted 15 scoripts on a sandom basis and performed the following procedure:
 - I based to the bank validated deposit slip.
 - I determined if the deposits were street on a treety here.
 I would be individual receipts within the deposit to the cash receipts formed to determine that the energies.
 - Lauch total menthal the deposit tent.

 A. I have data included receipts wideln the deposit to their related assessed indiger used, backer bushnoise.

. 1007200000000

I conducted our test of debusewance upon twistey-first checks adequal on a sendom-bank. Each shock was tested for teste attributes.

- Decumentation cannolled to prevent deplicate payment.
 - Check signed by authorized personnil.
 - Exidence of secript of goods or services.
- Charge is appointed by proper decommender.
- 6. Endoesment agrees with payor.
- E. Accounting distribution's best floation to consistent and reservely period.
 - Change assessment to be consistent and recognitive.

DETECATE PARKET SCHOOL BOARD Beyville, Louisians DELEGIDED SCHOOL

SCHRONILE'S

DESCRIPTION OF PROCEECERS FOR SILECTED RECOGNS AND TRANSACTIONS FOR THE YEAR ENDING HOM 30, 1997

C. EXPENSIVE STREET, Conducted

- 11. Expendence is allowable under allocable horo

The results of those tests are discovered in inhabite 10, from any of Findings, Observations and Recommendation

RESELAND FARING SCHOOL Reyelle, Leukisse DRIAN SHOW SCHOOL

SCHEDENK I

STREAM OF FINGENCE, ORGERVATIONS AND RECUREMENTATIONS

This section of the uspod normation we findings, observations and recommendations as a result of preferring the minimum draw that is the preveding section, decopping of procedures for installs and insucations of Eethe High School

REVENUES

- I noted the Enforcing exceptions in our test of 15 nowiges adopted at a
- Afterheir D involved tracing receipts back to supporting discussions evolvening control of the receipt once reserved by actual personnel. No supporting documents were available for six of the faltest receipt publish.
 - e included when Bands are first received by a school copicyer. At present, finds are not accommisse by the school still received by the school bookleeper. I recommend the school implement controls over receipts as follows:
 - Concorder recipies and pay shipbone saviges chand be remend and recipied under deal control. Two parameters of sign a four acknowledging the amount soillwisted and tensed over to the actnoid bankkarpur.
 - We are presently in compliance for the 1997-66 achool year and plan to continue.
 - 2. Procumbent distant was used for all algothers admission crypts such as fooded games, however, a recombination was set prepared. A rescription should be under distant assess, and sea the proceeding of the control of the contro

MANAGEMENT'S ROSPON

We are presently in compliance for the 1997-96 school year and plan to usual

DELIN INCH SC

SCHOOLS OF PRODUCT, OSCILLY ATIONS AND RECONNENDATIONS

EXPENDITURE

 None. However, the wheel's bank show not return the original excepted checks. Only replace are provided for inspection.

Nome
 Change # 21140 and 21000-05 our agree with the invaries assumed.

5. The following checks were not supposed by adopted doctmentation.

Check fi. Done.

20200 Centervial Securities 20274 Fool's Dellar Store

Check #21395 was paid Juntary 35, 1997 for an involve dated August 27, 1996.

 $9. \quad \ \ \, \text{Chock 821595 included a late sharps}.$

Non.
 I was make as determine if the clarks in hors 5 shorp way allowable reproduces due to insufficient

SOCIELAND PARISH SCHOOL BOARD

SUMMARY OF FINEDRICK ORSERVATIONS AND DECOMBROHATE

EXCENDITURES (Continued)

- Our encounceabations we as follows: 1. I noted servicel instances learned above where checks more paid without adoption experiency decuments. It should
 - MANAGEMENT'S RESPONSE:
 - We see presently in compliance for the 1997-98 whose year and plan in continue.
 - I would covered instances litted above where involves were ant carected property to provent deplicate payment. MANAGORINES RESPONSE

 - We are presently in compliance for the 2007-06 school year and plan to confirm
 - I noted one involve which was paid late and a law storps was sensed by the vorder. Care should be taken to MANAGEMENT'S BESPONSE. We are recountly in completent for the 1997-90 subsed were sed plus to continue.



RICHLAND PARENT SCHOOL BOARD Topolis, Looking MANGHAM HIGH SCHOOL STANDARD OF PROCEEDINGS

SCHOOL

ND TRANSACTIONS

A. CASH AND CASH EQUIVALENTS

- 1. I obtained bank reconstitutions for all bank accounts to of June 30, 1997 and professed the following:
 - I varied the conformation accuracy of the reconstitution.

 I reprod the balance per the bank statement to the amount allows on book accordinates.
 - a agreeme and delitions (cycl for team assumance or old delitions between the resum assumance).
 I compared the intending bank befores to the general ledger for two bank accounts, General Forest Delition 1988 5444 71 and Aubbert Forest Echholic Steam Easts 1644.73 and Aubbert Forest Echholic Steam Easts 1644.73
 - Then were so deposite in transit.
 - c. I comment at a read and counters, if we
 - Thus more an interfered handles.

 () a summered the contrasting stories by comparing to the cheeks alwaining in subsequent month hand.
 - community.

 I obtained a first of constitueins of deposit for the year and-
 - I appeal the amounts per CDs with the amounts confirmed by the bank.
 - I agreco the accessors per vive with the account conserved by the base (TI - Raddhad State Bank - SIA, 483.34
 - b. I soud the reasonable one of impact income.
 - I determined that each has been sufficiently invested as required by U.S.R.E.S. 29:2993, 30:327, such wist invested in a Carolifolist of Expent and two public NOW pressure.

BICHLAND PARISH SCHOOL SOARD

DESCRIPTION OF PROCEEDINGS NAME OF THE OWNER OW

1 EXPENSELLERS I conducted our rest of dishoneumate upon treatry first checks referred as a random basis. Each check was tenind for

1 Decemberation contribed to proven depleate necessity.

Devotes amount agross with check assume.

5. Change is supported by peoper documentation

s. Endocueses agree with name. 1. In the second section of the second section of the second section of the second section of the second section sec

Accounting distribution (duratification in remisses) and coroscile ported.

6 Charge arrange to be excessory and responsible.

11. Expenditure is allowable under allowable laws.

The species of these tests are discount in Schoolel 12, Reseasely of Findings, Charywises as

MANGHAN HIGH SCHOOL

PER THE YEAR ENDED JUNE 20, 1997

This suriou of the report extending our findings, observations and recommendations as a reads of performing for promotions discussed in the proceeding section, descriptors of prescriptors for records and reconstrains of Manglam High Edward EAVENIES

Anahuse D involved tacing poolph back to reparring documents evidencing control of the receipt extented by wheed presented. The supporting documents were reclubic for six of the fatters receipts pulled.

The tributed is required for remains more they are entired by submit personnel. This treats accountability travibe induced when family are first provincy by a school requirem. All present, family sets out accountable by the rabulsual account by the school benefits per. I removement the related represent controls one energies as defined.

 Commains receipt charit be counted and socioped motor deal control. Two persons should sign a forurity-modelpting the remain collected and transforms to the actual bookkeeper. MANA/SERINY'S RESPONSE;

The machines will be coupled and Mr. Smith and the Successylbookkooper will count the stoney for depo There will be tree signatures on the energie.

 All tackers into basele money should maintain a log to record all relativistics of marries from studius. The associate collected should be recorded on the log and given to the principal or a reversary for mostar when the associate is and in. The faithful log lobe (see a copy) should be transft in to the whool offers at your end to precise to a study that it is not logic.
 MANY AGOMET'S REPOYTED.

Stackers are now broking in a signed scoript with runk deponit. These receipts have a member as we can be a back to the readon scorious

MANGEAN BIGH SCHOOL SCHOOL OF PRINCIPLA, COSCUL ATHONS AND RECTURNISHMATIONS

BEZASSTER (Long)

Accommissing the assesses account from clubs or clusters should be required of all quesses. A club texts
indicating those who have paid and faces who have accepted is generally adopted. The assesses exceeded dental.

NANAGEMENTY RESPONSE

EXPENSELLAR

Exceptions by attribute are recopped as follows:

I could four dishurcounts in which the subsequent, under that the invoices were marked PAED.

Check (METS to lower's in the amount of MET2.25 had no occupy of profit.

full training checks were not supported by proper documentation:

nist Essen 34 Louisium CoreCola 6 Somme

State.
 Charle of L2009 to Classics Velophone included a post-due beforeer.

I. Nec.

None.

MANGRAM RICH SCHOOL STANDARDY OF PERSONS, ORSEST ASSONS AND RECORDED VENTIONS

Our recommendations are as follows:

- I meet too increase listed above where about ware paid without supporting discoveries. It should be understood MANAGEMENT'S RESPONSE.
 - All checks said will have decrementation. Homerises it is very difficult to have the originals. I are working
- 2. I maked serving instances based above where invokes were not canceled properly to prevent displicate process I see new marking PATO on all investors and statements along with the state paid and the place reserver.



EICHIAMO PARIES SIROCL BRAND Esprillo, Louisiana PLOSES ESCONCILIATION

TITRET MANAGELLANDS

| TIC | WHY RECOGGILENSEY |
|--|-----------------------------------|
| P/997 | |
| CASH RECEIVED (CHARGE PURE) | |
| TADRE TRULE | |
| MECUNIO SO. | |
| SECTION SELECTION | 1 1910E 792 TYCKETT |
| TORNO CASE TO BE COLLECTED | |
| GALK COUNTED | 4 |
| pessant I | |
| CAMP LIKED FOR EXPENSES ALEMATER OF LIGHT RELEGI | AN DESCRIPTION OF REPORTS SIDE. 1 |
| STORATURE OF PERSON PRINTED | STEEL STREET, OF SELECTION |