

RICHLAND PUBLIC SCHOOL BOARD
 Rayville, Louisiana

EXHIBIT 1

TICKET RECONCILIATION

TICKET RECONCILIATION	
SCHOOL _____	DATE OF EVENT _____
EVENT _____	NUMBER _____
CASH RECEIVED (CHANGE PAID):	\$ _____
TICKET TOTAL	
ADULT	CHILD
RESERVING NO. _____	RESERVING NO. _____
TICKETS SOLD _____	PRICE PER TICKET \$ _____
RESERVING NO. _____	RESERVING NO. _____
TICKETS SOLD _____	PRICE PER TICKET \$ _____
TOTAL CASH TO BE COLLECTED	\$ _____
CASH COINDED	\$ _____
OVERAGE \$ _____	
SHORTAGE \$ _____	
CASH USED FOR EXPENSES AS STERLING OR REVERSE SIDE	\$ _____
SIGNATURE OF TICKET SELLER	
_____	_____
SIGNATURE OF PERSON RESPONSIBLE	SIGNATURE OF PRINCIPAL
_____	_____

CALDWELL HIGH SCHOOL

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

EXPENDITURES (continued)

- H. No exceptions.
- I. No exceptions.
- J. No items were selected which required bids.
- K. No exceptions.

Our recommendations are as follows:

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

Management's Response:

Original invoices will be marked PAID upon payment.

- 2. 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:

Signatures are already required of sponsors or those authorizing payment. Original invoices are also required.

- 3. State law requires that no money be disbursed from school fund accounts without two signatures. This policy needs to be followed without exception.

Management's Response:

Two signatures are now required on all checks.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

Schedule 2

CALDWELL HIGH SCHOOL

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

EXPENDITURES

Exceptions by attribute are recapped as follows:

- A. Documentation was not cancelled on any of the invoices. I recommended each invoice be marked "paid" in order to prevent duplicate payments.
- B. No exceptions.
- C. Two disbursements did not have evidence of receipt of goods or services:

Check #	Payee	Amount
21415	State Dates	\$ 25.00
21742	Louisiana Irrigation	33.88

- D. Invoice amount did not agree with check amount on the following disbursements:

Check #	Payee	Amount	Variance
22971	Abby Thompson	\$ 410.47	.86
23819	D & H Sporting Goods	121.50	18.65
24121	Silvers Wholesale	1180.80	178.92

- E. The following disbursements were not supported by proper documentation, i.e. an original invoice.

Check #	Payee	Amount
22525	J.D. Healy Specialties	\$ 156.41
22815	State Dates	35.00
22742	Louisiana Irrigation	33.88

- F. No exceptions.

- G. Check #23094 to Hex Sporting Goods in the amount of \$388.00 was paid on May 9, 1997. The charge included two invoices dated February 14, 1997 and March 24, 1997.

CALDWELL HIGH SCHOOL

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

REVENUES (continued)

2. 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 taken from the Legislative Auditor's handbook on Student Activity Funds is attached as Exhibit 2.

Management's Response:

Pre-numbered tickets are currently being used. A reconciliation will be done after every event.

3. 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:

Receipt books are currently being utilized. A copy of the receipt is attached to the deposit slip.

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

Management's Response:

Receipt books are currently being utilized by club sponsors and rosters are being turned in to the principal.

5. I determined, by inquiry, that the school has no procedure in place to assess the reasonableness of student fees and assessments collected. I recommended student fees collected (such as locker fees) be compared with the number of students in the class and follow-up procedures be initiated for large variances.

Management's Response:

Homeroom lists have been compared to the deposits for lockers as made by the homeroom teacher to identify variances.

CALDWELL 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 Receipts and Transactions of Caldwell High School.

REVENUES

I noted the following exceptions in our test of 25 receipts selected at random:

- A. The mail trail was not adequate to determine if seven of the fifteen receipts were deposited in the bank.
- B. Of the eight receipts which could be traced to the bank deposit records, one receipt in the amount of \$15 was not deposited on a timely basis.
- C. The following receipts were not posted to the proper fund:

Receipt #	Amount	Date
35616	39.80	5/30/97
33427	41.80	6/13/97

- D. Attribute 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 any 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. Concession receipts are turned in to the office by book custodian performing incompatible functions in that he is responsible for ordering supplies, making sales and collecting receipts. Adequate controls do not exist in this area. I recommend an inventory of concessions be taken periodically to verify sales. A sample form for this procedure taken from the Legislative Auditor's handbook for School Activity Funds is attached to this report as Exhibit 1.

Management's Response:

An inventory will be taken weekly and verified.

CALDWELL PARISH HIGH SCHOOL

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

C. EXPENDITURES (continued)

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

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

CALDWELL PARISH HIGH SCHOOL

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

A. CASH AND CASH EQUIVALENTS (continued)

Two bank accounts were in existence at June 30, public NDA accounts at Caltech Bank and Trust Co.

- a. I investigated the following outstanding checks not clearing in subsequent periods:

Check No.	Amount	Payer
22361	6.55	L.A. Dept. Of Education
23083	18.00	Stella Black
23103	48.44	Trish Dunbar

B. REVENUES

1. I selected 13 receipts on a random basis and performed the following procedures:

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

C. EXPENDITURES

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

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

CALDWELL PARISH HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 1993

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 1993 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 raw bank accounts.

Caldwell Bank & Trust Co.	\$ 6,978.84
Caldwell Bank & Trust Co.	\$ 31,332.86

- d. I determined the propriety of deposits in transit, if any.
- There were no deposits in transit.
- e. I examined all interfund transfers, if any.

There were no interfund 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 as June 30, 1993.

3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2853, 39:327.

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INDEPENDENT ACCOUNTANTS' REPORT

TO THE BOARD OF DIRECTORS
CALDWELL PARISH SCHOOL BOARD
COLUMBIA, LOUISIANA

I have applied certain agreed-upon procedures, as described in the accompanying Description of Procedures for Selected Records and Transactions, to selected subsets in Caldwell Parish as of and for the year ended June 30, 1997. These procedures were performed in accordance with the arrangements set forth in my letter to you dated July 18, 1997 solely to assist you in evaluating the accounting records and policies of the Student Activity Fund of Caldwell Parish School Board. 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, I make no representation regarding the sufficiency of the procedures as described 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 Records and Transactions, and my findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

I was not engaged to, and did not, perform an examination, the objective of which would be an expression of an opinion on the Student 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 School Board, and the Legislative Auditor 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.


Bonnie T. Robinette, CPA

August 6, 1997

CALLIWELL PARISH SCHOOL BOARD
Columbia, Louisiana

School Activity Fund
Agreed-Upon Procedures Report
for the Year Ended June 30, 1997

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