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**ST. JOHN THE BAPTIST PARISH  
SCHOOL BOARD**

**AGREED-UPON PROCEDURES**

**For the Year Ended December 31, 2003**

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Release Date 5-12-04

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**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD  
EXECUTIVE SUMMARY  
AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**Scope of Work:**

Rebowe & Company, CPAs was engaged to perform certain procedures enumerated in the attached agreed-upon procedures reports, for the purpose of reviewing certain accounting controls over cash receipts, cash disbursements, investments, and fixed assets. These agreed-upon procedures were performed for the year ending December 31, 2003 in accordance with our engagement letter dated January 29, 2001.

**Summary of Observations:**

- Many of the schools continue to have instances in which deletions and transfers of fixed assets were not recorded timely. As a result, we were not able to locate certain assets on the fixed asset listing.
- One school continues to lack supporting documentation for bidding procedures in accordance with School Board policies
- One school continued to carry voided checks on the bank reconciliation as outstanding checks.
- Many of the schools continue to have instances in which bank reconciliations were not signed by the principals. All bank reconciliations should be signed indicating that the principals have reviewed them.
- One school did not follow established procedures for handling cash, as listed in the Student Activity Accounting Manual.

**Recommendation:**

We recommend the School Board emphasize the need to follow proper accounting procedures pertaining to cash, bank reconciliations and bidding procedures. We also recommend that the School Board allow each principal to record transfers of fixed assets between classrooms in their schools. Recording these fixed asset transfers should allow for a more timely recording of fixed asset changes.



# REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

A PROFESSIONAL CORPORATION

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

November 25, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at East St. John Elementary School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003, solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

**(1) We tested the bank reconciliations by performing the following procedures:**

- (a) We selected bank reconciliations for the months of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were not considered proper. We noted two checks were over 90 days outstanding and included as reconciling items. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal without exception.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
- (2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to appropriate supporting documentation, without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed ten (10) collection logs for the months selected, noting collection date and deposit date, to the cash receipts, deposit slips and bank statements without exceptions.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 31, 2003.**

There were no outstanding contractual obligations, except for the two (2) Xerox copier lease agreements.

- (11) **We obtained a detail listing of investments as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing were agreed to supporting documentation without exceptions.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset and all assets selected agreed to the lists without exceptions.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*



**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**

**EAST ST. JOHN ELEMENTARY SCHOOL  
SUMMARY OF EXCEPTIONS**

**Procedure (1)**

We noted two checks were 90 days outstanding and included as reconciling items in August and September 2003.

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
001438	12/5/2002	\$ 67.32
001504	02/13/2003	\$102.00



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

September 15, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for year ending December 31, 2003 at East St. John High School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003 solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of April 2003 and May 2003 and tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. One item was outstanding for over 90 days. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal without exception. We noted the bank reconciliations lacked the principal's signature. See Appendix A.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) **We randomly selected twelve (12) disbursements from the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, without exception.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of April and May 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

Receipts selected were prenumbered and issued sequentially. All selected cash receipts agreed to the deposit slips and bank statements without exceptions.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash and investment records are stored in a locked vault.

- (8) **We reviewed the reconciliation of petty cash funds at September 15, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for April and May 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the principal or his/her designee as to outstanding contractual obligations as of September 15, 2003.**

There were no outstanding contractual obligations, except for the copier lease agreement.

- (11) **We obtained a detail listing of investments as of September 15, 2003 and agreed to supporting documentation.**

The School has no investments.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing were agreed to supporting documentation without exceptions.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted three (3) items selected from the lists that did not agree to the actual asset. In addition, three (3) assets were not tagged and one (1) asset was not recorded as noted in Appendix A.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

EAST ST. JOHN HIGH SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

The monthly bank reconciliations for April and May 2003 lacked the Principal's signature. The reconciliations are prepared in the administrative office and returned to the school.

We noted one check listed as a reconciling item that was outstanding for over ninety days.

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
10825	1/28/2003	75.00

**Procedure (13)**

The following assets were either discarded or transferred to another location and the property list was not updated.

<u>Asset Number</u>	<u>Description</u>
5228	Steam Kettle – Cleveland XQQTE
5774	Popcorn Machine
10870	Compaq Prosignia 200

It appears that the following fixed assets selected were not tagged. Therefore we were unable to determine if the fixed assets were properly recorded.

<u>Asset Number</u>	<u>Description</u>
6508	Computer – Mini – IBM 5363
8938	Piano – Upright – Yamaha
7762	Dryer – Commercial – Pelegrin

The following fixed asset was not included on the fixed asset list.

<u>Asset Number</u>	<u>Description</u>
6647	Tilted Kettle – Market Forge

It should be noted that all the assets listed above are below the threshold for capitalization in accordance with the School Board's Policies for fixed assets.



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

September 15, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at Fifth Ward Elementary School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003 solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of April 2003 and May 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. We noted one item outstanding for over 90 days. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal, without exception.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exceptions.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**



Invoices and cancelled checks could not be located for two (2) of the disbursements selected. See Appendix A. No other exceptions were noted.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of April and May 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that the school does not maintain pre-numbered cash receipts. A monthly cash receipts log is maintained with a corresponding account number, title, date and amount of deposit. We agreed the cash receipts for both months to the deposit tickets and bank statements, without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for, and voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 15, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for April and May 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable. There were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 15, 2003.**

We noted two lease agreements for their copy machines. Both lease purchase/maintenance agreements are with Xerox Corporation.

- (11) **We obtained a detail listing of investments as of September 15, 2003 and agreed to supporting documentation.**

The School did not have any investments as of September 15, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There was no special event/fundraisers.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

Four (4) of ten (10) items selected from the lists did not agree to the actual asset. In addition, three (3) items were not tagged and three (3) items were not recorded as noted at Appendix A.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

FIFTH WARD ELEMENTARY SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

We noted one check listed as a reconciling item that was outstanding for over ninety days.

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
010093	1/24/2003	138.99

**Procedure (2)**

We could not obtain support for the following disbursements:

<u>Check#</u>	<u>Amount</u>
010135	1,518.26
010136	287.94

**Procedure (13)**

The following assets were either discarded or transferred to another location and the property list was not updated.

<u>Asset Number</u>	<u>Description</u>
11462	Compaq Deskpro EP
7441	Computer – IBM PS/2 25sx
11465	Compaq Deskpro EP
11042	HP Laserjet 4000

It appears that the following fixed assets selected were not tagged. Therefore, we were unable to determine if the fixed assets were properly recorded.

<u>Asset Number</u>	<u>Description</u>
3007	Computer
3645	Copier
13899	36" TV

The following fixed assets were not included on the fixed asset list and were not tagged.

<u>Asset Number</u>	<u>Description</u>
11049	Dell Computer
10849	Compaq Computer
10848	Compaq Computer

It should be noted that all the assets listed above are below the threshold for capitalization in accordance with the School Board's Policies for Fixed Assets.



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

December 8, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at Garyville/Mt. Airy Math and Science Magnet School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003 solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations, without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. Reconciling items were not considered proper. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, without exception.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed ten (10) collection logs for the months selected, noting collection date and deposit date, to the cash receipts, deposit slips and bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked safe. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 31, 2003.**

We noted no outstanding contractual obligations, except copier lease agreements for two copiers.

- (11) **We obtained a detail list of investments as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing were agreed to supporting documentation without exception.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset and all assets selected agreed to the lists without exceptions.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Reboue & Company*



**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**  
**GARYVILLE MT. AIRY MATH & SCIENCE MAGNET SCHOOL**  
**SUMMARY OF EXCEPTIONS**

**Procedure (1)**

We noted five checks that were 90 days outstanding and included as a reconciling item for Hibernia Bank in August and September 2003.

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
11/04/02	10080	\$31.70
11/19/02	10090	125.00
01/10/03	10141	968.00
03/27/03	10224	300.00
05/08/03	10294	64.90



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

November 25, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at Glade School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003, solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper.
  - (c) We agreed the selected reconciliations to bank statements without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal without exception.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures. No exceptions were noted.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above, which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, the person submitting the monies and the bookkeeper signs a two-part collection log. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was petty cash on hand of \$144.57. We counted the cash and agreed to the petty cash log without exception.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked file cabinet in the vault and in a locked desk drawer. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

There were no exceptions noted.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 31, 2003.**

The outstanding obligation is a maintenance lease agreement, for four (4) copy machines.

- (11) **We obtained a detail listing of investments as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no fundraisers provided by the school.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual assets and actual asset items selected agreed to the property list without exceptions.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*



# REBOWE & COMPANY

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CONSULTANTS

A PROFESSIONAL CORPORATION

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

November 25, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at John L. Ory Elementary School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003 solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. We observed nine (9) reconciliation items listed in Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal without exception.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exceptions.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, the person submitting the monies and the bookkeeper signs a two-part collection log. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exceptions.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no petty cash on hand.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for with bank statements. We reviewed voided checks on the computer system and noted that four voided checks written were recorded as reconciling items as noted in Appendix A. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are stored in secure locations.**

Cash is stored in the Principal's locked office. The School does not maintain any investments.



- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

The School does not have petty cash on hand.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 1, 2003.**

The school has two outstanding obligations. They have a (5) five-year lease agreement for their two copy machines with Xerox Corporation for \$318 per month and a lease agreement with GBC binding systems for a laminating machine for approximately \$437 a quarter.

- (11) **We obtained detail investment information as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing agreed to supporting documentation without exceptions.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual assets and actual asset items selected agreed to the property list without exceptions.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

JOHN L. ORY ELEMENTARY  
SUMMARY OF EXCEPTIONS**Procedures (1 & 6)**

We noted five checks that were 90 days outstanding, and included as a reconciling item for Hibernia National Bank in August and September, 2003.

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
10/17/02	10106	\$ 19.98
11/22/02	10159	179.20
03/05/03	10238	119.26
04/02/03	10262	49.50
04/09/03	10265	49.50

Four voided checks written were recorded as reconciling items for Hibernia National Bank in August and September 2003.

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
08/15/02	10015	\$ 759.00
09/04/02	10042	1,221.23
05/01/03	10295	35.79
06/18/03	10361	175.23



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

November 20, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at LaPlace Elementary School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003 solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper.
  - (c) We agreed the selected reconciliations to bank statements without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal without exceptions.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exceptions.
  
- (2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, a two-part collection log is signed by the person submitting the monies and the bookkeeper. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked closet in the Principal's office. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 31, 2003.**

We noted no outstanding contractual obligations as of December 31, 2003.

- (11) **We obtained a detail list of investments as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were two (2) fundraisers that were completed from the listing. We agreed amounts to supporting documentation without exceptions.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset and all assets selected agreed to the lists without exceptions.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Reboue & Company*





# REBOWE & COMPANY

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A PROFESSIONAL CORPORATION

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

September 15, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at Leon Godchaux Junior High School and Pre-Ged Option Skills/Success Academy (the "Schools"), which were agreed to by the Superintendent in our letter dated May 29, 2003, solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of April 2003 and May 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. No exceptions noted.
  - (c) We agreed the selected reconciliations to bank statements, without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal. We noted bank reconciliations were not signed by the Principal. See Appendix A.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exceptions.
  
- (2) We randomly selected twelve (12) disbursements from the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipts records (noting if pre-numbered) and agreed ten (10) cash receipts items for the months of April and May 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

There were no pre-numbered receipts and cash logs available. We agreed the deposit to the deposit ticket and remittance maintained on file without exceptions.

**We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (5) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or to an individual was supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (6) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School does not maintain any investments.

- (7) **We reviewed the reconciliation of petty cash funds at September 15, 2003.**

The School does not maintain a petty cash fund.

- (8) **We reviewed the selected bank statements for April and May 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable. There were no cash deficits noted on the bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 15, 2003.**

There were no outstanding contractual obligations except for the copier lease agreement.

- (11) **We obtained a detail list of investments as of September 15, 2003 and agreed to supporting documentation.**

The School did not have any investments as of September 15, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no special events/fundraisers during the year.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

Two (2) of ten (10) items selected from the list were not tagged. In addition, one (1) item located was not recorded as noted at Appendix A.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

LEON GODCHAUX JUNIOR HIGH SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

The monthly bank reconciliations for April and May 2003 lacked the Principal's signature. However, the reconciliations were prepared timely and correctly in the administrative office and returned to the school.

**Procedure (13)**

It appears that the following fixed assets selected were not tagged. Therefore, we were unable to determine if the fixed assets were properly recorded.

Asset Number	Description
14274	Compaq Armada 110 Computer
4234	Sony Digital Camera

The following fixed asset was not included on the fixed asset list.

Asset Number	Description
11928	Computer Desk

It should be noted that all the items listed above are below the threshold for capitalization in accordance with the School Board's Policies for Fixed Assets.



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

November 25, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at St. John Child Development Center (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003, solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations, without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper.
  - (c) We agreed the selected reconciliations to bank statements without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were not signed. See Appendix A.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures. There were no exceptions noted.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed 10 cash receipt items for the months of August and September 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, a two-part collection log is signed by the person submitting the monies and the bookkeeper. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

The School does not maintain any cash or investments.

- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable. There were no deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 31, 2003.**

There were no outstanding contractual obligations, except for the copier lease agreement with Minolta Corporation.

- (11) **We obtained a detail list of investments as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There was one special event/fundraiser at this School during the year. We agreed amounts to supporting documentation without exception.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted five (5) items selected out of ten (10) from the lists agreed to the actual asset, were not tagged. In addition, one (1) asset was not found at the physical location as noted in Appendix A.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Reboue & Company*



**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**

**ST. JOHN CHILD DEVELOPMENT CENTER  
SUMMARY OF EXCEPTIONS**

**Procedure (1)**

The monthly bank reconciliations for August and September 2003 lacked the Principal's signature. However, the reconciliations were prepared timely and correctly in the administrative office and returned to the school.

**Procedure (13)**

It appears that the following fixed assets selected were not tagged. Therefore, we were unable to determine the fixed assets were properly recorded.

Selection	Asset Number	Description
1	11900	Mega Fun Center
2	11905	Woodie Pick Up
3	14034	Cots-Group of 12
4	14041	Floor Rugs-Group of 6
5	14579	Leap Frog Literacy Center

The following fixed asset was not found at the physical location.

Selection	Asset Number	Description
1	12964	Laptop Computer

It should be noted that all the assets listed above are below the threshold for capitalization in accordance with the School Board's Policies for Fixed Assets.



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

September 15, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at West St. John Elementary School (the "School"), which were agreed to by the Superintendent in our letter dated May 29, 2003, solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of April 2003 and May 2003. We tested the arithmetical accuracy of the selected bank reconciliations without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper.
  - (c) We agreed the selected reconciliations to bank statements without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were not signed. See Appendix A.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures without exception.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of April and May 2003 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed the cash receipts for both months to the deposit tickets and bank statements, without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this location.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for. All voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School did not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 15, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for April and May 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 15, 2003.**

We noted no outstanding contractual obligations, besides the two Xerox copier lease agreements.

- (11) **We obtained a detail list of investments as of September 15, 2003 and agreed to supporting documentation.**

The School did not have any investments as of September 15, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no special events/fundraisers during the year.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted two (2) of ten (10) items selected from the lists did not agree to the actual asset. In addition, four (4) items were not tagged as noted at Appendix A. All actual assets selected did agree to the lists.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**

**WEST ST. JOHN ELEMENTARY  
SUMMARY OF EXCEPTIONS**

**Procedure (1)**

The monthly bank reconciliations for April and May 2003 lacked the Principal's signature. However, the reconciliations were prepared timely and correctly in the administrative office and returned to the school.

**Procedure (13)**

The following assets were either discarded or transferred to another location and the property list was not updated.

Selection	Asset Number	Description
1	8571	Computer-IBM PS/2 25SX
2	8572	Computer-IBM PS/2 25SX

It appears that the following fixed assets selected were not tagged. Therefore, we were unable to determine if the fixed assets were properly recorded:

Selection	Asset Number	Description
1	14332	Compaq Armada 110 Computer
2	11188	Poster Printer
3	11933	Pentium II Computer w/ Monitor
4	12033	Compaq Deskpro

It should be noted that all the assets listed above are below the threshold for capitalization in accordance with the School Board's Policies for Fixed Assets.



# REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

A PROFESSIONAL CORPORATION

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Phone (504) 837-9116 • Fax (504) 837-0123 • E-mail rebowe@rebowe.com

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

December 8, 2003

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2003 at West St. John High School (the School), which were agreed to by the Superintendent in our letter dated May 29, 2003, solely to assist you in reviewing certain internal controls over school accounts. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the month of August 2003 and September 2003. We tested the arithmetical accuracy of the selected bank reconciliations, and noted that the book balance on the monthly financial report did not agree to the bank reconciliation book balance. There was a \$90 difference. See Appendix A.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or \$1,000. Reconciling items were not proper. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exception. We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were signed.
  - (d) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**



No exceptions were noted.

- (3) **We tested the disbursements selected in two (2) above, which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that four disbursements selected, which were over the bid level referred to above, did not have the principal's approval signature. See Appendix A.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed ten (10) collection logs for the months selected, noting collection date and deposit date, to the cash receipts, deposit slips and bank statements without exception.

- (5) **We counted cash on hand and compared the balances to school records.**

There was no cash on hand at this location. However, we determined that during the year, proper procedures for handling cash were not followed as described in Appendix A.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault whose combination is known to the principal, assistant principal and the bookkeeper. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at December 31, 2003 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for August and September 2003 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations.**

We noted no outstanding contractual obligations except for the copier lease agreements.

- (11) **We obtained a detail listing of investments as of December 31, 2003 and agreed to supporting documentation.**

The School did not have any investments as of December 31, 2003.

- (12) **We selected five (5) special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

There were two special event/fundraisers. We agreed amounts to supporting documentation without exception.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted one (1) item selected out of ten (10) from the lists agreed to the actual asset, was not tagged. In addition, seven (5) assets out of ten (10) items observed were not recorded on the listing. See Appendix A.

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

This report is intended solely for the information and use of the Members of St. John the Baptist Parish School Board, Administration, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

WEST ST. JOHN HIGH SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

We noted that the book balance on the monthly financial report (\$50,856.01) did not agree to the bank reconciliation's adjusted book and bank balance of (\$50,946.01). There was a difference of \$90 noted.

We noted thirteen checks that were 90 days outstanding and included as a reconciling item for Hibernia Bank in August and September 2003.

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
8/9/02	10011	\$100.00
9/13/02	10068	150.00
9/30/02	10114	30.00
10/23/02	10185	200.00
10/23/02	10186	60.00
10/24/02	10200	21.00
10/24/02	10202	35.00
11/5/02	10236	54.36
11/22/02	10318	60.00
11/22/02	10319	60.00
11/26/02	10323	556.89
11/26/02	10325	60.00
12/17/02	10389	433.21

**Procedure (3)**

We noted four expenditure approval voucher forms were not signed by the Principal. They are as follows:

<u>Check No.</u>	<u>Amount</u>	<u>Vendor</u>
10885	\$5,374.25	Duncan Sports Inc.
10847	\$ 982.00	Louisiana Coca Cola Bottling Co.
10756	\$2,800.00	Cash (Hibernia National Bank)
10781	\$2,160.02	World Class Athletics Surfaces

It should be noted that the above exceptions are in reference to the School Board's internal policy on bidding procedures. These do not represent exceptions in reference to Louisiana's Public Bid Law.

**Procedure (5)**

Approximately \$11,000 was stolen from West St. John High after the 10/31/2003 football game. The money was put in the vault after the game, and the vault was not locked. The money was reported missing the following Monday. The case is still under investigation by the Sheriff's Department. The Student Activity Fund Accounting Manual requires that cash is to be deposited daily.

**Procedure (13)**

It appears that the following fixed asset selected was not tagged. Therefore, we were unable to determine if the fixed asset was properly recorded.

Selection	Asset Number	Description
1	11220	Baystack 450-24T

The following fixed assets observed were not on the property listing.

Selection	Asset Number	Description
1	9362	Magnavox TV
2	11434	Kenmore Stove
3	13373	Dell Computer
4	13371	Dell Computer
5	13127	Beverage Air Refrigerator



# St. John the Baptist Parish School Board

## Making A Difference:

**A**ccountability **A**ssessment **A**chievement  
April 30, 2004

Suzanne Elliott, Engagement Manager  
Office of Legislative Auditor  
1600 North Third Street  
PO Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms Elliot:

This letter serves as Management's *Corrective Action Plan* for the Agreed-Upon Procedures Reports for the year ended December 31, 2003 for St. John the Baptist Parish School Board. Specific findings are listed in each report and there is a report for each school. However, our corrective action plan targets procedural changes and will not identify specific observations, but the broader items noted in the executive summary. The following are the observations listed in the executive summary:

### Observation 1: Fixed Assets

Many of the schools continue to have instances in which deletions and transfers of fixed assets were not recorded timely. As a result, we were not able to locate certain assets on the fixed asset listing.

### Corrective Action Plan:

Person Responsible – Director of Finance, Felix K. Boughton (985) 536-1106

Action Planned - Fixed assets will be de-centralized allowing the on-site bookkeeper to record transfers (i.e. transfers from room to room) on the fixed asset system as they occur. This will be implemented by June 30, 2004.

### Observation 2: Bidding Procedures

One school continues to lack supporting documentation for bidding procedures in accordance with School Board policies.

### Corrective Action Plan:

Michael K. Coburn  
Superintendent

Gerald J. Keller, Ph.D.  
Board President

Charles J. Watkins  
Vice-President

#### BOARD MEMBERS

District No. 1  
Leroy Mitchell, Sr.  
P.O. Box 33  
Edgard, LA 70049  
497-8832

District No. 2  
Felix A. LeBouef  
P.O. Box 88  
Garyville, LA 70051  
535-2380

District No. 3  
Gerald J. Keller, Ph.D.  
P.O. Box 347  
Reserve, LA 70084  
536-6570

District No. 4  
Patrick H. Sanders  
137 E. 31<sup>st</sup> Street  
Reserve, LA 70084  
536-4247

District No. 5  
Dowie L. Gendron  
775 W. 5<sup>th</sup> Street  
LaPlace, LA 70068  
652-6421

District No. 6  
Charles J. Watkins  
181 Capt. George Bourgeois St.  
LaPlace, LA 70068  
652-9160

District No. 7  
Phillip Johnson  
1117 Cinclair Loop  
LaPlace, LA 70068  
651-4290

District No. 8  
Russ Wise  
2131 Marion Drive  
LaPlace, LA 70068  
652-7211

District No. 9  
Lowell Bacas  
517 Parlange Loop  
LaPlace, LA 70068  
652-6882

District No. 10  
Matthew J. Ory  
640 S. Golfview Drive  
LaPlace, LA 70068  
652-7312

District No. 11  
John Crose  
156 Iber Street  
LaPlace, LA 70068  
652-1299

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OFFICE OF LEGISLATIVE AUDITOR

Person Responsible – Director of Finance, Felix K. Boughton (985) 536-1106

Management concurs with this finding and has provided additional training to school employees pertaining to bidding procedures in accordance with the School Board policies. Further, management will continue to emphasize the need to comply with the School Board's policies. This will be implemented immediately.

**Observation 3: Voided Checks**

*One school continued to carry voided checks on the bank reconciliation as outstanding checks.*

**Corrective Action Plan:**

Person Responsible – Director of Finance, Felix K. Boughton (985) 536-1106

By the end of the fiscal year June 30, 2004, all old outstanding checks will be written off.

**Observation 4: Bank Reconciliations**

Many of the schools continued to have instances in which bank reconciliations were not signed by the principals. All bank reconciliations should be signed indicating that the principals have reviewed them.

**Corrective Action Plan:**

Person Responsible – Director of Finance, Felix K. Boughton (985) 536-1106

Management concurs with this finding and has provided additional training to school employees pertaining to accounting procedures in accordance with the School Board policies. Further, management will continue to emphasize the need to comply with the School Board's policies. This will be implemented immediately.

**Observation 5: Cash Procedures**

One school did not follow established procedures for handling cash, as listed in the Student Activity Accounting Manual.

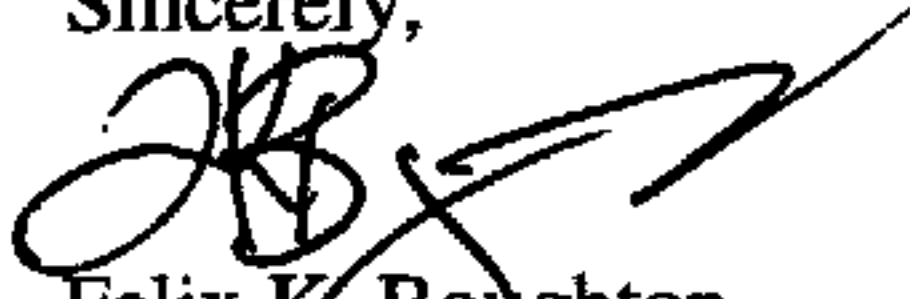
**Corrective Action Plan:**

Person Responsible – Director of Finance, Felix K. Boughton (985) 536-1106

The employee who did not follow the established procedures for handling cash was addressed by the personnel department and the importance of following established procedures for handling cash was reemphasized to all school employees.

If you have any questions, please do not hesitate to contact me.

Sincerely,



Felix K. Boughton  
Executive Director of Finance