



OFFICE OF  
**LEGISLATIVE AUDITOR**  
STATE OF LOUISIANA  
BATON ROUGE, LOUISIANA 70804-9397

1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
TELEPHONE: (225) 339-3800  
FACSIMILE: (225) 339-3870

April 28, 2004

Dr. Rodney R. Lafon, Superintendent  
St. Charles Parish School Board  
P.O. Box 46  
Luling, LA 70070-0046

Dear Dr. Lafon:

We performed a limited review of the financial records of Destrehan High School's Desty Darling Dance Team for the period beginning August 2002 and ending April 2004. The scope of our work was significantly less than those required by *Government Auditing Standards* in the audit of the school board's financial statements; therefore, we are not offering an opinion on the school board's financial statements, the school board's system of internal control, nor assurance as to compliance with laws and regulations.

As part of our review, we noted certain matters that we want to bring to the attention of the board and management for consideration. We offer the following comments and suggestions:

1. According to the teacher formerly sponsoring the dance team, she did not forward all cash receipts collected to the bookkeeper in a timely manner. In several cases, we found checks were held for weeks before being sent to the bookkeeper for accounting and deposit. The delay in forwarding the cash receipts may result in the receipts being misplaced or lost or given the appearance of an unbalanced account. According to St. Charles Parish School Board (SCPSB) policy for Student Activity Accounts, the amounts (cash receipts) collected should be recorded in the log and given to the principal or appropriate person daily or more frequently when large amounts are received.

The teacher/sponsor should adhere to SCPSB policies and procedures and forward all cash receipts in a timely manner to the bookkeeper.

2. The former dance team sponsor failed to maintain a ledger recording all cash receipts collected for various activities and purposes. The lack of recording receipts collected inhibits the ability to trace a transaction through the accounting process using original documents. The former sponsor also failed to write receipts for cash collected for dues, fund-raisers, and parent boosters. Therefore, we are unable to confirm all cash receipts collected were actually deposited. The SCPSB policy for Student Activity

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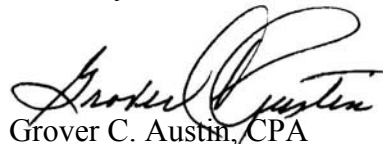
Accounts states that all transactions should be recorded in a timely manner and adequately supported by documentation, such as receipts, invoices, delivery reports, purchase orders, et cetera.

The teacher/sponsor should adhere to the policy and make certain that all cash collected is recorded and supported by sufficient documentation.

This letter is intended for the information and use of the management of the SCPSB and is not intended to be, and should not be, used by anyone other than management. Under Louisiana Revised Statute 24:513, this letter is distributed by the legislative auditor as a public document.

If you have any questions, please contact me at (225) 339-3839 or Mr. Daryl Purpera at (225) 339-3807.

Sincerely,



Grover C. Austin, CPA  
First Assistant Legislative Auditor

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