



**Bossier Parish School Board**

**Airline High School  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

**For the year ended June 30, 2021**



Carr, Riggs & Ingram, LLC  
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INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Airline High School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Airline High School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Airline High School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

**Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agreed all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

### **Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Eleven exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: Two exceptions were identified in which the receipt was not properly posted to the general ledger.**

d) Trace to proper supporting documentation.

**Results: Twenty exceptions were identified in which proper supporting documentation was not provided.**

### **Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions found as a result of applying procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: One exception was identified in which the invoice amount did not agree with the check amount.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: Two exceptions were identified in which the check was not supported by proper documentation.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: Three exceptions were identified in which the invoice date was not current when compared to the date of the check.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: No exceptions found as a result of applying procedure.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions found as a result of applying procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions found as a result of applying procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions found as a result of applying procedure**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: No exceptions found as a result of applying procedure.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: No exceptions found as a result of applying procedure.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: No exceptions found as a result of applying procedure.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Airline High School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Airline High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Arline High School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board  
Benton Intermediate School  
Benton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

For the year ended June 30, 2021



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Benton Intermediate School  
Benton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Benton Intermediate School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Benton Intermediate School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

#### **Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: No exceptions found as a result of applying procedure.**

c) Trace to proper posting the general ledger.

**Results: One exception was identified in which the receipt was not properly posted to the general ledger.**

d) Trace to proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

#### **Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Fifteen exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**



e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: No exceptions found as a result of applying procedure.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Benton Intermediate School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Benton Intermediate School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Benton Intermediate School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**

**Bossier Elementary School**

**Bossier City, Louisiana**

**School Activity Funds**

**Agreed-Upon Procedures**

**For the year ended June 30, 2021**



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Bossier Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bossier Elementary School (the School) for year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Bossier Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

**Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Ten exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: Two exceptions were identified in which proper supporting documentation was not provided.**

**Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Eight exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: One exception was identified in which the check was not supported by proper documentation.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: One exception was identified in which the expenditure was not in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The school does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The school does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The school does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bossier Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bossier Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bossier Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**

**Bossier High School  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

**For the year ended June 30, 2021**





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INDEPENDENT ACCOUNTANTS' REPORT  
ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Bossier High School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bossier High School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Bossier High School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

**Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

**Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Two exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

**Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: No exceptions found as a result of applying procedure.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: One exception was identified where the expenditure was not in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions found as a result of applying procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions found as a result of applying procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions found as a result of applying procedure**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bossier High School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bossier High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bossier High School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

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**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**

**Bossier Parish School for Technology & Innovative Learning  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

**For the year ended June 30, 2021**



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Bossier Parish School for Technology & Innovative Learning  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Bossier Parish School for Technology & Innovative Learning (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Bossier Parish School for Technology & Innovative Learning and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: One exception was identified in which the bank reconciliation was not prepared on a timely basis.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

**Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: One exception was identified in which the deposit was not made on a timely basis.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

**Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Seventeen exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: Three exceptions were identified in which the expenditure was not in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions found as a result of applying procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions found as a result of applying procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions found as a result of applying procedure**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**



We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Bossier Parish School for Technology & Innovative Learning. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Bossier Parish School for Technology & Innovative Learning and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Bossier Parish School for Technology & Innovative Learning. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board  
Central Park Elementary School  
Bossier City, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

For the year ended June 30, 2021



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Central Park Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Central Park Elementary School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Central Park Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

**Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: One exception was identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: Two exceptions were identified in which proper supporting documentation was not provided.**

**Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Fifteen exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: One exception was identified in which the invoice date was not current when compared to the date of the check.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: No exceptions found as a result of applying procedure.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: One exception was identified in which the statement did not include evidence of review and approval by someone other than the authorized cardholder.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: No exceptions found as a result of applying procedure.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: No exceptions found as a result of applying procedure.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Central Park Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Central Parks Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Central Park Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**  
**Elm Grove Elementary School**  
**Elm Grove, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2021



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Elm Grove Elementary School  
Elm Grove, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Elm Grove Elementary School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Elm Grove Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**



f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

**Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Four exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

**Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: One exception was identified in which the documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: One exception was identified in which the invoice amount did not agree with the check amount.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: Three exceptions were identified in which the expenditure was not in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Elm Grove Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Elm Grove Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Elm Grove Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**  
**Legacy Elementary School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2021



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Legacy Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Legacy Elementary School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Legacy Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

**Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: No exceptions found as a result of applying procedure.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

**Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Twelve exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: No exceptions found as a result of applying procedure.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: Two exceptions were identified in which the statement did not include evidence of review and approval by someone other than the authorized cardholder.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: No exceptions found as a result of applying procedure.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: Two exceptions were identified in which there was no evidence of documentation of the business/public purpose.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Legacy Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Legacy Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Legacy Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021





**Bossier Parish School Board**

**Plain Dealing High School**

**Plain Dealing, Louisiana**

**School Activity Funds**

**Agreed-Upon Procedures**

**For the year ended June 30, 2021**



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Plain Dealing High School  
Plain Dealing, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Plain Dealing High School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Plain Dealing High School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

#### **Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: Nineteen exceptions were identified in which there was no validated deposit slip.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Twenty-one exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: Twenty-one exceptions were identified in which the receipt was not properly posted to the general ledger.**

d) Trace to proper supporting documentation.

**Results: Twenty-one exceptions were identified in which the receipt did not have proper supporting documentation.**

#### **Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Twenty-four exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: Nine exceptions were identified in which there was no evidence of receipt of the goods or services.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: Nine exceptions were identified in which the check was not supported by proper documentation.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: Two exceptions were identified in which it could not be determine if the accounting distribution/classification is consistent and correctly posted.**

h) Charge appears to be necessary and reasonable.

**Results: Two exceptions were identified in which it could not be determined if the charge appears to be necessary and reasonable.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: Two exceptions were identified in which it could not be determined if the expenditures were in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: One exception was identified in which a disbursement was not properly supported by an original itemized receipt.**

b) Documentation of the business/public purpose.

**Results: One exception was identified in which a disbursement was not properly supported by documentation of the business/public purpose.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: One exception was identified in which a disbursement was not properly supported by other documentation as may be required by written policy.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

- c) For each transaction, report whether the transaction is supported by:
  - i) An original itemized receipt (i.e., identifies precisely what was purchased).
  - ii) Documentation of the business/public purpose.
  - iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Plain Dealing High School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Plain Dealing High School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Plain Dealing High School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board  
Platt Elementary School  
Haughton, Louisiana**

**School Activity Funds  
Agreed-Upon Procedures**

For the year ended June 30, 2021



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Platt Elementary School  
Haughton, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of Platt Elementary School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

Platt Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

### **Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Five exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: Three exceptions were identified in which the receipt was not properly posted to the general ledger.**

d) Trace to proper supporting documentation.

**Results: Three exceptions were identified in which the receipt did not have proper supporting documentation.**

### **Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Three exceptions were identified in which the documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**



e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: One exception was identified in which the accounting distribution/classification was not consistent and correctly posted.**

h) Charge appears to be necessary and reasonable.

**Results: One exception was identified in which the charge did not appear to be necessary and reasonable.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: Two exceptions were identified in which the expenditures were not in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: One exception was identified in which the statement did not include evidence of review and approval by someone other than the authorized cardholder.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: No exceptions found as a result of applying procedure.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: No exceptions found as a result of applying procedure.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of Platt Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Platt Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of Platt Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**  
**Talented Arts Program**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2021



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
Talented Arts Program  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of the Talented Arts Program (the Program) for the year ended June 30, 2021. Management of the Program is responsible for the policies and procedures over the operations of the School Activity Funds.

Talented Arts Program and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

### **Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: We selected all five deposits during the period. No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: We selected all five deposits during the period. Two exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: We selected all five deposits during the period. No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: We selected all five deposits during the period. One exception was identified in which the receipt was not supported by proper documentation.**

### **Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: We selected all nine disbursements during the period. Eight exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: One exception was identified in which the invoice date was not current when compared to the date of check.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: Three exceptions were identified in which the expenditures were not in accordance with the School Board's financial policies.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No travel related reimbursements identified during our review of the general ledger.**

b) Documentation of the business/public purpose.

**Results: No travel related reimbursements identified during our review of the general ledger.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No travel related reimbursements identified during our review of the general ledger.**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The Program does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The Program does not have credit cards per inquiry of the Bookkeeper.**

c) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The Program does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of the Talented Arts Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Talented Arts Program and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of the Talented Arts Program. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021



**Bossier Parish School Board**  
**W.T. Lewis Elementary School**  
**Bossier City, Louisiana**

**School Activity Funds**  
**Agreed-Upon Procedures**

For the year ended June 30, 2021





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Bossier Parish School Board  
W.T. Lewis Elementary School  
Bossier City, Louisiana

We have performed the procedures enumerated below on the policies and procedures over the operations of the School Activity Funds of W.T. Lewis Elementary School (the School) for the year ended June 30, 2021. Management of the School is responsible for the policies and procedures over the operations of the School Activity Funds.

W.T. Lewis Elementary School and Bossier Parish School Board (the School Board) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the evaluation of the policies and procedures over the operations of the School Activity Funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

### **Cash, Cash Equivalents and Financial Reporting:**

- 1) Obtain bank reconciliations and financial reports for all bank accounts. Select a sample of one month for testing from each quarter and perform the following procedures:
  - a) Bank reconciliation and financial report was prepared on a timely basis.  
**Results: No exceptions found as a result of applying procedure.**
  - b) Mathematically check the accuracy of the reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - c) Agree the balance per the bank statement to the amount shown on the bank reconciliation.  
**Results: No exceptions found as a result of applying procedure.**
  - d) Agree the reconciled book balance to the general ledger.  
**Results: No exceptions found as a result of applying procedure.**
  - e) Determine the propriety of deposits in transit.  
**Results: No exceptions found as a result of applying procedure.**

f) Agree all interfund transfers, along with proper supporting documentation.

**Results: No exceptions found as a result of applying procedure.**

g) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the period.

**Results: No exceptions found as a result of applying procedure.**

h) Inspect the financial reports to determine if account balances appear reasonable and if any accounts hold a deficit balance. Obtain an explanation for any deficit balances.

**Results: No exceptions found as a result of applying procedure.**

### **Receipts:**

2) Select a sample of 15 receipts for elementary schools and 25 receipts for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Trace to a validated deposit slip.

**Results: No exceptions found as a result of applying procedure.**

b) Determine the deposit was made on a timely basis (3 business days).

**Results: Six exceptions were identified in which the deposit was not made timely.**

c) Trace to proper posting the general ledger.

**Results: No exceptions found as a result of applying procedure.**

d) Trace to proper supporting documentation.

**Results: Two exceptions were identified in which the receipt did not have proper supporting documentation.**

### **Disbursements:**

3) Select a sample of 15 disbursements (including both checks and debit cards, if applicable) for elementary schools and 25 disbursements for middle or high schools and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Documentation is cancelled to prevent duplicate payment.

**Results: Twelve exceptions were identified in which documentation was not cancelled to prevent duplicate payment.**

b) Check is signed by authorized personnel.

**Results: No exceptions found as a result of applying procedure.**

c) Evidence of receipt of goods or services.

**Results: No exceptions found as a result of applying procedure.**

d) Invoice amount agrees with check amount.

**Results: No exceptions found as a result of applying procedure.**

e) Check is supported by proper documentation (purchase requisition, purchase order, invoice, etc.).

**Results: No exceptions found as a result of applying procedure.**

f) Invoice date is current when compared to date of check (within 60 days of invoice date).

**Results: No exceptions found as a result of applying procedure.**

g) Accounting distribution/classification is consistent and correctly posted.

**Results: No exceptions found as a result of applying procedure.**

h) Charge appears to be necessary and reasonable.

**Results: No exceptions found as a result of applying procedure.**

i) Ascertain that expenditures are in accordance with the School Board's financial policies, particularly purchasing policy.

**Results: No exceptions found as a result of applying procedure.**

4) Select a sample of five disbursements related to travel and/or travel reimbursements from the period of July 1, 2020 to April 30, 2021. Report whether each expense is supported by:

a) An original itemized receipt that identifies precisely what was purchased.

**Results: No exceptions found as a result of applying procedure.**

b) Documentation of the business/public purpose.

**Results: No exceptions found as a result of applying procedure.**

c) Other documentation as may be required by written policy (e.g., authorization for travel, conference brochures, certificates of attendance, etc.).

**Results: No exceptions found as a result of applying procedure**

5) Select a sample of two months of statements for each credit/charge card and perform the following procedures from the period of July 1, 2020 to April 30, 2021:

a) Statement includes evidence of review and approval by someone other than the authorized cardholder.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

b) Determine if finance charges and/or late fees were assessed on the selected statement.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

a) For each transaction, report whether the transaction is supported by:

i) An original itemized receipt (i.e., identifies precisely what was purchased).

ii) Documentation of the business/public purpose.

iii) Other documentation that may be required by written policy.

**Results: The School does not have credit cards per inquiry of the Bookkeeper.**

We were engaged by Bossier Parish School Board to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the School Activity Funds of W.T. Lewis Elementary School. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of W.T. Lewis Elementary School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed and the results of that testing, and not to provide an opinion on the policies and procedures over the operations of the School Activity Funds of W.T. Lewis Elementary School. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed as a public document.

*Carr, Riggs & Ingram, L.L.C.*

**CARR, RIGGS & INGRAM, LLC**

Shreveport, Louisiana

July 13, 2021