

**Webster Parish School Board  
Minden, Louisiana**

**Student Activity Funds  
For the Year Ended June 30, 2022**



**Webster Parish School Board  
Minden, Louisiana**

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## INDEPENDENT ACCOUNT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members  
Webster Parish School Board  
Minden, Louisiana

We have performed the procedures, described in the following pages, on the operations of the student activity funds at each selected school of the Webster Parish School Board for the year ended June 30, 2022. Webster Parish School Board's management is responsible for the policies and procedures over the operations of the student activity funds.

Webster Parish School Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board to evaluate the operations of the student 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 are performed are appropriate for their purposes.

The procedures and findings are described in the following pages.

We were engaged by the Webster 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, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. 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 the Webster Parish School Board and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board and management of Webster Parish School Board and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 31, 2022

## North Webster High School

**Webster Parish School Board  
Minden, Louisiana**

**North Webster High School  
For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** One bank reconciliation had two checks that were outstanding for more than 90 days.

**Management's Response:** Payees did not cash check. I will make sure all checks clear in a timely manner.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
3. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** One deposit was not made timely. One receipt could not be located to test.

**Management's Response:** Deposits will be taken to the bank in a timely manner.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.

**Webster Parish School Board  
Minden, Louisiana**

**North Webster High School  
For the Year Ended June 30, 2022**

- f. Accounting distribution/classification is consistent and correctly posted.
- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** Three expenditures did not have any evidence of receipt of goods or services or an invoice or other documentation to support payment. For two expenditures, the check date was more than 30 days after the invoice date. One check could not be located to test.

**Management's Response: Need management's response.** A referee was paid and did not get signature of received. Will make sure in the future to get all signatures and receipts of checks. In the case of no invoice, this was for a cross country meet and no receipt was given the day of receipt. In the case where check was dated 30 days after invoice, sponsor did not give invoice to bookkeeping in a timely manner.

**Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Webster Parish School Board  
Minden, Louisiana**

**North Webster Junior High School**



**Webster Parish School Board  
Minden, Louisiana**

**North Webster Junior High School  
For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
4. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** Four deposits were not made timely.

**Management's Response:** The deposits that weren't made in a timely manner were from when we had our Chromebook deployment prior to school. Since we were going to have more parents pay once school started, I locked the money in the safe so that I could make one deposit and have change on hand if needed. In the future I've made sure that I make my deposits within 5 days.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.

**Webster Parish School Board  
Minden, Louisiana**

**North Webster Junior High School  
For the Year Ended June 30, 2022**

- d. Charge is supported by proper documentation.
- e. Invoice date is current when compared to date of check.
- f. Accounting distribution/classification is consistent and correctly posted.
- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** Three expenditures had charges that are not considered necessary and reasonable because two expenditures paid finance charges and one paid sales tax. Payment of finance charges and sales tax payments are not in accordance with the school board's financial policies.

**Management's Response:** The invoices with finance charges were my invoices from AlSCO. I called AlSCO about the charges and they informed me that they didn't get my invoices in a timely manner. Even though the check was dated and sent out way before the invoice was due they still charged me a finance charge anyway. The invoice that was paid that had taxes attached said that the taxes were taken off and I cut the check with taxes added already. In the future I make sure that there are no taxes being paid on any invoice.

#### **Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One charge did not have any evidence of receipt of goods or services or an invoice or other documentation to support the charge.

**Management's Response:** There was a charge made to Short Stop from Coach White for Ice for the football team that I didn't have a receipt for.

#### **Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** The fundraiser tested was not numbered and was not approved prior to the event.

**Management's Response:** I wasn't aware that the Fundraiser forms had to be numbered but I am now and will make sure this is done from now on. The Fundraiser that was approved prior to the event was the Beauty Pageant. Mrs. Bradford had already signed and approved the fundraiser but didn't date it and I dated it with the wrong date. That's my fault. For my future audit I'm making sure that all things are in compliance with the policy.

**Webster Parish School Board  
Minden, Louisiana**

**North Webster Junior High School  
For the Year Ended June 30, 2022**

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** There are no booster clubs at this school.

## North Webster Upper Elementary School

**Webster Parish School Board  
Minden, Louisiana**

**North Webster Upper Elementary School  
For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
5. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** Five deposits were not made timely.

**Management's Response:** Deposits are made weekly, usually on Fridays.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.

**Webster Parish School Board  
Minden, Louisiana**

**North Webster Upper Elementary School  
For the Year Ended June 30, 2022**

- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** One invoice was not canceled to prevent duplicate payment. Also, the check did not have a payee written on the check and the vendor was not established in the school's accounting system. Three expenditures included Amazon Prime monthly membership payments without any support for the charge and one expenditure included a sales tax payment. Neither the Amazon Prime membership or payment of sales tax are allowed under the School Board's financial policies.

**Management's Response:** Paid stamp was ordered and is now being used. Amazon Prime was canceled and the school now uses parish's account.

**Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** Credit card had Amazon Prime monthly membership payment without any support for the charge. Amazon Prime membership is not allowed under the School Board's financial policies.

**Management's Response:** All receipts are turned into office and signed by individual making the purchase and school administration.

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** There are no booster clubs at this school.

**Webster Parish School Board  
Minden, Louisiana**

**Doyline High School**

**Webster Parish School Board  
Minden, Louisiana  
Doyline High School  
For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** One check was deleted out of the accounting system instead of being voided.

**Management's Response:** I will be more diligent in making sure all voided items are indeed voided.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
6. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.



**Webster Parish School Board  
Minden, Louisiana  
Doyline High School  
For the Year Ended June 30, 2022**

- f. Accounting distribution/classification is consistent and correctly posted.
- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

## Central Elementary School

**Webster Parish School Board**  
**Minden, Louisiana**  
**Central Elementary School**  
**For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
7. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** Of the \$1,683.35 cash counted, \$758.35 was not supported by receipts.

**Management's Response:** The cash not supported by receipts are related to St. Jude fund raiser.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.

**Webster Parish School Board  
Minden, Louisiana**

**Central Elementary School  
For the Year Ended June 30, 2022**

- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** One expenditure did not have any evidence of receipt of goods or services or an invoice or other documentation to support the expenditure. One invoice was not paid timely. Two expenditures had charges not considered necessary and reasonable, one due to sales tax paid and one due to past due charges. Sales tax and late fees are not in accordance with the school board's financial policies.

**Management's Response:** As far as expenditures, the new secretary and I will make sure that we receive all receipts and packing slips for every purchase. We will make sure proper documentation including invoices, receipts, packing slips are all pulled and filed for every purchase. All invoices that we receive in a timely manner will be paid in a timely manner. All charges and purchases through the school accounts must be approved by the principal and documented on how it will be paid. Staff and faculty will be reminded again and again of proper procedures for purchasing items: such as being tax exempt. No sales tax will be paid or reimbursed to any employee that does not use the tax exempt form through the Webster Parish School Board.

**Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** November 2021 and April 2022 credit card statements were selected to test. The November 2021 statements included sales tax and late fee payments which are not considered necessary and reasonable and are against the School Board's financial policies. A July 2021 credit card payment was paid with the November 2021 credit card payment. None of the supporting documentation for the April 2022 credit card statements could be located.

**Management's Response:** All receipts of goods/services must have an invoice, receipt, and packing slip attached and filed along with the credit card statement or bank statement. All invoices and bills will be noted on what funding pays for the services or goods. Justification of all charges must be approved by the principal. PO must be received by Terric Ferguson, from the Central office accounting office when ordering specific items. All banks and credit card statements are signed off on by principal, and paid on time. If not received on time, the secretary will request the credit card statement from the Central office. All receipts, statements, invoices, and packing slips will be signed by principal and filed with financial records. All financial records will be sent to the Central office at the end of the month.

**Webster Parish School Board  
Minden, Louisiana  
Central Elementary School  
For the Year Ended June 30, 2022**

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** There are no booster clubs at this school.

## **Brown Upper Elementary School**

**Webster Parish School Board  
Minden, Louisiana**

**Brown Upper Elementary School  
For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** Both reconciliations tested had eight checks outstanding for longer than 90 days.

**Management's Response:** Secretary will monitor checks according to bank statements and void any of said checks after 90 days.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
8. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** Three deposits were not made timely.

**Management's Response:** Secretary will ensure that all deposits are made within five days of receipt.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.

**Webster Parish School Board  
Minden, Louisiana**

**Brown Upper Elementary School  
For the Year Ended June 30, 2022**

- e. Invoice date is current when compared to date of check.
- f. Accounting distribution/classification is consistent and correctly posted.
- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** Two expenditures were not supported proper documentation. Two expenditures had charges not considered necessary and reasonable (one late charge paid and one sales tax paid) which are not in accordance with the School Board's financial policies.

**Management's Response:** Secretary will ensure the proper documentation is included with the check stub going forward. Secretary shall make payments in a timely manner so that no late charges are ensued and also send proper documentation to vendor as well for sales tax.

**Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One credit card statement had charges for sales tax which is not considered necessary and reasonable and not in accordance with the school board's financial policies.

**Management's Response:** Secretary will ensure proper documentation is included along with credit card statements going forward.

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** There are no booster clubs at this school.



**Phillips Elementary School**

**Webster Parish School Board**  
**Minden, Louisiana**  
**Phillips Elementary School**  
**For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedures.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
9. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** Fourteen receipts were not dated and the timeliness of deposits could not be tested. Three deposits could not be trace individual receipts as the receipts were written for the batch total and not individual transactions. One receipt could not be located.

**Management's Response:** J .A. Phillips has a new principal and a new secretary this school year. They have received ongoing training on the Webster Parish School Activity Fund Manual.

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.

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Minden, Louisiana**

**Phillips Elementary School  
For the Year Ended June 30, 2022**

- d. Charge is supported by proper documentation.
- e. Invoice date is current when compared to date of check.
- f. Accounting distribution/classification is consistent and correctly posted.
- g. Charge appears to be necessary and reasonable
- h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
- i. Documentation is canceled to prevent duplicate payment.

**Comment:** Three expenditures were paid from the vendor statement and was not supported by proper documentation. One expenditure for reimbursement for supplies was not supported by receipts. Nine invoices were paid more than 30 days after the date of the invoice. Nineteen of the expenditures did not include the accounting classification on the check stub or on any of the supporting documentation. Two exceptions for charges not being reasonable due to payment of finance charges which is not in accordance with the school board's policy. Four checks could not be located to test.

**Management's Response:** J.A. Phillips has a new principal and a new secretary this school year. They have received ongoing training on the Webster Parish School Activity Fund Manual.

**Credit Cards**

1. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One credit card charge was not supported by evidence of receipt of goods or services or by proper supporting documentation. One credit card charge did not include the accounting classification for the charge.

**Management's Response:** J.A. Phillips has a new principal and a new secretary this school year. They have received ongoing training on the Webster Parish School Activity Fund Manual.

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** The school did not comply with the school board's policy requiring the school to keep the forms in one folder, sequentially numbered, and filed in numerical sequence for each school year.

**Management's Response:** J.A. Phillips has a new principal and a new secretary this school year. They have received ongoing training on the Webster Parish School Activity Fund Manual.

**Webster Parish School Board  
Minden, Louisiana**

**Phillips Elementary School  
For the Year Ended June 30, 2022**

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** There are no booster clubs at this school.

## Richardson Elementary School

**Webster Parish School Board  
Minden, Louisiana**

**Richardson Elementary School  
For the Year Ended June 30, 2022**

**Bank Reconciliations**

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.
  - c. Compare the reconciled book balance to the general ledger for the bank account.
  - d. Determine the propriety of deposits in transit.
  - e. Examine all interfund transfers.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
  - g. Ensure that all checks on the bank statement are accounted for.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.
  - i. Investigate any outstanding checks which are over 90 days old.
  - j. Trace the month's beginning balance and ending balance to the previous and subsequent bank reconciliation.

**Comment:** The November 2021 reconciliation had 3 checks outstanding for over 90 days and the April 2022 reconciliation had 5 checks outstanding for over 90 days.

**Management's Response:** We have noticed an increase in payments not being received by some companies. We are unsure if this is a U.S. Mail issue or a vendor issue. We will stop payment on checks that have not cleared after calling the company to verify that the funds were not received. We will then re-issue a check after verifying correct vendor address.

**Receipts**

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than five days of receipts.
2. Select 15 receipts on a random basis and perform the following procedures:
  - a. Trace to validated deposit slip.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Trace the individual cash receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.
  - d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, concession inventory, or admission ticket reconciliation.
10. Obtain copies of the game schedules for athletic events with gate charges and perform the following procedures for a sample of games:
  - a. Trace from the date of the game to the ticket reconciliation and deposit for each game.
  - b. Determine deposit was made on a timely basis (within 5 business days).
  - c. Determine that ticket reconciliation was properly prepared.
  - d. Trace the total deposit to proper posting in ledger.

**Comment:** Two deposits were not made timely.

**Management's Response:** Deposits will be made within 5 days per WPSB policy. Our new secretary has been made aware of the issue and has corrected it.

**Webster Parish School Board  
Minden, Louisiana**

**Richardson Elementary School  
For the Year Ended June 30, 2022**

**Expenditures**

1. Select 25 disbursements on a random basis and test for the following attributes:
  - a. Check is signed by authorized personnel.
  - b. Evidence of receipts of goods or services.
  - c. Invoice amount agrees with check amount.
  - d. Charge is supported by proper documentation.
  - e. Invoice date is current when compared to date of check.
  - f. Accounting distribution/classification is consistent and correctly posted.
  - g. Charge appears to be necessary and reasonable
  - h. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
  - i. Documentation is canceled to prevent duplicate payment.

**Comment:** One check was signed by only one person. Four expenditures had charges not considered necessary and reasonable (3 for sales tax paid and 1 for a faculty meal) which are not in accordance with the school board's financial policies.

**Management's Response:** The person purchasing the items with the tax ID card will make sure the receipt reflects the sales tax exemption prior to leaving. The dean of students has been added to the bank signature card to be able to sign checks in either the principal or secretaries absence. The faculty meal was purchased with funds donated for the meal. We have set up a separate category in JCAMPUS for teacher appreciation donations to be placed in.

**Credit Cards**

2. Obtain a list of all credit cards and store credit cards. Select 2 months for each card and test for the following attributes:
  - a. Evidence (packing slip or receipt) that goods or services were received.
  - b. Charge is supported by proper documentation.
  - c. Accounting distribution/classification is correctly posted.
  - d. Charge appears to be necessary and reasonable.
  - e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One charge was not considered necessary and reasonable due to the payment of sales tax which is not in accordance with the school board's financial policies.

**Management's Response:** The person purchasing the items with the tax ID card will make sure the receipt reflects the sales tax exemption prior to leaving.

**Fundraisers**

1. Review fundraising procedures for each school to ensure compliance with the School Board's approved policy. Also, review a sample of fundraisers to ensure established controls were properly followed.

**Comment:** Fundraisers did not comply with the School Board's policy – The secretary shall file and keep all "Report on Fund Raising Project" forms in one folder at the school. These forms should be numbered sequentially to identify and separate for each fund raising activity, and should be filed in numerical sequence for each school year.

**Webster Parish School Board  
Minden, Louisiana**

**Richardson Elementary School  
For the Year Ended June 30, 2022**

**Management's Response:** The secretary has been trained on the proper way to keep fundraiser documentation. The school board is now requiring that any fundraisers be sent in for approval prior to beginning the fundraiser.

**Booster Clubs**

1. Request documentation that club is in good standing with IRS as 501(c)(3) organization.
2. Determine if any school board employees are authorized check signers on the booster account.
3. Review organization of club to see if officers are school board employees.
4. For booster clubs which appear to be student activity funds, perform the following procedures:
  - a. Perform a cash count for all school employees who have cash/checks on hand.
  - b. Trace every transaction on the bank statement to support (receipts and disbursements).
  - c. Trace any receipts provided by coach/sponsor to deposit on bank statements.

**Comment:** There are no booster clubs at this school.