

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

DeSoto Parish School Board
Mansfield, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of DeSoto Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2020. The management of DeSoto Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation standards 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.

This report is intended solely for the information and use of the Board and management of DeSoto 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 30, 2020

**DeSoto Parish School Board
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**DeSoto Parish School Board
Mansfield, Louisiana**

Summary of Procedures

**DeSoto Parish School Board
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Summary of Procedures

The following is a summary of the procedures performed listing which schools had exceptions in the areas tested. Please see the applicable school for additional information. It was also noted that in testing disbursements, the auditor was unable to test the attribute relating to endorsements due to bank statements not containing images of the back of checks written.

Cash and Cash Equivalents

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.

Results:

The following schools had exceptions in this area:

- Mansfield High School
- Stanley High School

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

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Summary of Procedures

Results:

The following schools had exceptions in performing cash counts while on the premises:

- Mansfield Elementary School
- Mansfield Middle School
- North DeSoto Lower Elementary School
- North DeSoto Upper Elementary School

The following schools had exceptions in performing testing of fifteen cash receipts:

- Mansfield Elementary School
- North DeSoto Upper Elementary School
- North DeSoto Middle School
- Stanley High School

The following schools had exceptions in performing testing of game receipts:

- Mansfield High School
- North DeSoto Middle School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

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Summary of Procedures

4. 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.

Results:

The following schools had exceptions in performing testing of fifteen disbursements:

- Logansport High School
- Mansfield Elementary School
- Mansfield High School
- North DeSoto Middle School
- Grace House School

The following schools had exceptions in performing testing of credit cards:

- Mansfield Elementary School
- Mansfield Middle School

The following schools had exceptions in performing testing of fundraising activities:

- Logansport High School
- Mansfield High School
- North DeSoto Lower Elementary School
- North DeSoto Middle School
- Stanley High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

Results:

The following schools had exceptions in this area:

- Logansport High School
- Mansfield High School

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Summary of Procedures

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Results:

The following schools had exceptions in testing the above procedures related to school support organizations:

- North DeSoto Lower Elementary School
- North DeSoto High School
- Stanley High School

**DeSoto Parish School Board
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Logansport High School

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Mansfield, Louisiana**

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Logansport High School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

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

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Logansport High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: One exception was noted in testing disbursements, in which one disbursement was written for \$.75 more than the supporting receipt.

The School does not have credit cards; therefore, no testing was performed.

In testing six fundraising activities, there was one exception noted, in which the approval did not reflect the date the activity was approved.

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Logansport High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

Comment: Exceptions were noted regarding attribute b for both months tested, which were October 2019 and February 2020. Two accounts held deficit balances for these months.

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly received in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No exceptions noted in testing the list of school support organizations.

**DeSoto Parish School Board
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Mansfield Elementary School

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Mansfield Elementary School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In performing the cash count when on the premises, it was noted that the concession monies were not properly received in per policy.

In testing the fifteen receipts, there were seven exceptions noted in which individual receipts were not issued to individuals.

The elementary school does not have any athletic events; therefore, no testing performed.

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Mansfield Elementary School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: In testing fifteen disbursements, two exceptions noted. One disbursement did not have the appropriate number of signatures and one disbursement included sales tax.

In testing the credit cards, there were exceptions noted for both statements tested, which were October 2019 and January 2020. For the October 2019 statement, it was noted that one statement was missing a fuel receipt as well as the school had paid sales tax. For the January 2020 statement, all receipts for items that were purchased were missing and therefore could not be adequately tested.

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Mansfield Elementary School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
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Mansfield Middle School

**DeSoto Parish School Board
Mansfield, Louisiana**

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Mansfield Middle School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In performing the cash count when on the premises, that the school had \$441.70 in petty cash; however, there were no supporting receipts for these monies.

**DeSoto Parish School Board
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**Student Activity Funds
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Mansfield Middle School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: In testing the credit cards, one exception noted in which the school paid sales tax. It was also noted that Fuelman charges the school additional fees such as accelerator rewards elite and clean advantage program fees.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

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Mansfield Middle School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
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Mansfield High School

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Mansfield High School

Cash and Cash Equivalents

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.

Comment: There were two exceptions noted regarding outstanding checks for the two months tested, which were October 2019 and February 2020. In both statements, outstanding checks exceeded 90 days. Additionally, in January 2020, the school's program had a malfunction, which caused all subsequent bank reconciliations to not be completed until June 2020.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In testing procedures over three game receipts, it was noted that one game's ticket reconciliation did not have the principal's signature as required.

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Mansfield High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: In testing fifteen disbursements, four exceptions were noted. One disbursement paid did not agree to the invoice amount. Two disbursements that were for game officials did not reflect the Athletic Director's signature. One disbursement for JAG Community Outreach did not have supporting documentation to reflect purpose nor was it signed off by a sponsor or JAG teacher.

In testing two fundraising activities, exceptions were noted with both activities. The reconciliation section of the fundraiser forms were not completed/reconciled nor approved.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Mansfield High School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

Comment: One exception noted for one of the months tested, which was October 2019. One account held a deficit balance for the month.

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly received in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Lower Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Lower Elementary School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In performing the cash count when on the premises, that the school had \$704.23 in petty cash; however, there were no supporting receipts for these monies.

The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Lower Elementary School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: In testing one fundraising activity, it was noted that the form reflecting the details of the fundraiser was not complete.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Lower Elementary School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: It was noted that current financial information for the PTA was not provided to the school.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Upper Elementary School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Upper Elementary School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In performing the cash count when on the premises, it was noted that cash did not agree to receipts, which had a \$2 variance.

In testing the fifteen receipts, it was noted that five of the receipts did not have individual receipts to agree with the entire batch.

The elementary school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Upper Elementary School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Upper Elementary School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No exceptions were noted as a result of applying the agreed upon procedures. No funds were paid directly to the school.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto Middle School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Middle School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In testing the fifteen receipts, two exceptions were noted. One receipt for concessions did not include a cash count and one receipt for a fundraiser did not agree to supporting documentation.

In testing four game receipts, one receipt had an exception. The supporting documentation did not reflect a ticket reconciliation as required.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Middle School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: In testing fifteen disbursements, there were two disbursement noted. One disbursement did not agree with supporting documentation and one disbursement did not reflect approval by Business Office per policy.

In testing two fundraising activities, one fundraiser did not reflect the date of approval and the approval was reflected using a signature stamp.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto Middle School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly received in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

North DeSoto High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto High School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

North DeSoto High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: One exception noted in which the Quarterback Club did not submit financial reports, but rather only submits the bank statement.

**DeSoto Parish School Board
Mansfield, Louisiana**

Stanley High School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Stanley High School

Cash and Cash Equivalents

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.

Comment: In testing two reconciliations, which were for October 2019 and February 2020, it was noted that there were checks outstanding that exceeded the 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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: In testing the fifteen receipts, one exception noted in which the deposit was not made timely.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Stanley High School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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 does not have any active credit cards; therefore, no testing was performed. In testing three fundraising activities, it was noted that two of the fundraisers did not reflect the principal's approval.

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Stanley High School

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.

2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly receipted in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: In testing all three school support organizations, it was noted that none of the organizations submit financial reports to the schools.

**DeSoto Parish School Board
Mansfield, Louisiana**

Grace House School

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Grace House School

Cash and Cash Equivalents

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.

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 three days' 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 3 business days).
 - c. Trace the individual 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, concessions inventory or admission ticket reconciliation.
3. Obtain copies of the game schedules for football, basketball, baseball, and softball 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.
 - c. Determine that ticket reconciliation was properly prepared.
 - d. Trace the total deposit to proper posting.

Comment: Due to the school only issuing six receipts, all receipts were selected for testing. No exceptions were noted as a result of applying the agreed upon procedures.

The school does not have any athletic events; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Grace House School

Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.
2. Select 15 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. Endorsement agrees with payee.
 - f. Invoice date is current when compared to date of check.
 - g. Accounting distribution/classification is consistent and correctly posted.
 - h. Charge appears to be necessary and reasonable.
 - i. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
 - j. Advanced written approval from the Business Office was given before a check was made payable to a school administrator, bookkeeper or an immediate family member of the administrator or bookkeeper.
3. Select two months of credit card statements and test for the following attributes:
 - a. Evidence of receipts of goods or services.
 - b. Charge is supported by proper documentation.
 - c. Accounting distribution/classification is consistent and correctly posted.
 - d. Charge appears to be necessary and reasonable.
 - e. Expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.
4. 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: In testing fifteen disbursements, one exception noted in which the disbursement did not have supporting documentation.

No active credit cards nor fundraising activities were noted at this school; therefore, no testing performed.

**DeSoto Parish School Board
Mansfield, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2020**

Grace House School

Financial Reporting

Review two months of financial reports for the following attributes:

- a. Account balances appear reasonable.
- b. Accounts do not hold a deficit balance, or if deficits are noted that reasonable explanation is obtained.
- c. Total account balances in reserves are at least 15% of current year expenditures.

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

School Support Organizations

1. Obtain a list of all current school support organizations (booster clubs, PTA, etc.) and a listing of the applicable officers for each. Test for the following attributes:
 - a. Club/organization is current on reporting requirements to the school.
 - b. School Board employees are not officers of the club/organization and are not involved in financial transactions of the club/organization.
2. Obtain confirmation from school support organizations for all payments made to the school for the fiscal year. Test for the following attributes:
 - a. The funds have been properly received in and recorded in the school's financial records.
 - b. The funds are being used to support the school's activities.

Comment: No school support organizations were noted at this school; therefore, no testing performed.



DeSoto Parish Schools

Clay J. Corley, Superintendent

The following information is being provided in response to the 2019-20 Student Activity Fund audit exceptions:

Operations of the student activity funds at each school were tested by external auditors based on a set of agreed upon procedures. The exceptions found at each school have been discussed with the principals and school bookkeepers. Plans are being prepared and executed to resolve any exceptions found to be existing at each school. Staff development training will continue as in the past as well as annual external audits of the schools.

The Grants/Cash Manager will continue his monthly review of financial reports (including bank reconciliations) for each school and will address any concerns as they are discovered.

The DeSoto Parish School Board is committed to the safekeeping of all its student activity funds and will continue to strive to achieve excellence in financial reporting and compliance for all our schools.

Clay Corley
Superintendent

Donayle Ashworth
Director of Business Services