

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
June 30, 2024**

CONTENTS

Page

Independent Accountant's Report.....	5
Anacoco High School	6
Receipts	7
Expenditures.....	8
Fundraisers and Credit Cards	9
Hornbeck High School.....	10
Receipts	11
Expenditures.....	12
Fundraisers and Credit Cards	13
Leesville High School	14
Receipts	15
Expenditures.....	16
Fundraisers and Credit Cards	17
Leesville Junior High School	18
Receipts	19
Expenditures.....	20
Fundraisers and Credit Cards	21
Anacoco Elementary School	22
Receipts	23
Expenditures.....	24
Fundraisers and Credit Cards	25
Pickering High School	26
Receipts	27
Expenditures.....	28
Fundraisers and Credit Cards	29
Pickering Elementary School.....	30
Receipts	31
Expenditures.....	32
Fundraisers and Credit Cards	33
Parkway Elementary School	34
Receipts	35
Expenditures.....	36
Fundraisers and Credit Cards	37

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
June 30, 2024**

Rosepine High School.....	38
Receipts.....	39
Expenditures.....	40
Fundraisers and Credit Cards	41
 Evans High School.....	42
Receipts.....	43
Expenditures.....	44
 Hicks High School	45
Receipts.....	46
Expenditures.....	47
 East Elementary School	48
Receipts.....	49
Expenditures.....	50
 Pitkin High School	51
Receipts.....	52
Expenditures.....	53
 West Elementary School	54
Receipts.....	55
Expenditures.....	56
 Simpson High School.....	57
Receipts.....	58
Expenditures.....	59
 Vernon Middle School.....	60
Receipts.....	61
Expenditures.....	62
 Rosepine Elementary School	63
Receipts.....	64
Expenditures.....	65
 North Elementary School.....	66
Receipts.....	67
Expenditures.....	68
 Management's Response.....	69



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 6075

Monroe, LA 71211-6075

2441 Tower Drive

Monroe, LA 71201

Telephone: (318) 388-4422

Fax: (318) 388-4664

Toll-free: (888) 741-0205

Partners: Tim Green, CPA

Aimee Buchanan, CPA

Principal: Cindy Thomason, CPA

Audit Managers: Amy Tynes, CPA, CFE

Margie Williamson, CPA

Jennie Henry, CPA, CFE

Supervisor: Sandra Harper, CPA

Ernest L. Allen, CPA

(Retired) 1963 - 2000

Independent Accountant's Report on Applying Agreed-Upon Procedures

Vernon Parish School Board
Leesville, Louisiana

We have performed the procedures described in the following pages on the receipts and expenditures of all Vernon Parish School Board schools for the fiscal year ended June 30, 2024. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the Vernon Parish School Board, Leesville, Louisiana has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board management to evaluate the operations of the student activity funds for the fiscal year ended June 30, 2024. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are described on the following pages. We were engaged by Vernon Parish School Board to perform this agreed-upon procedures engagement and the engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the 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 Vernon Parish School Board and 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 Vernon 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

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana

December 28, 2024

ANACOCO HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Anacoco High School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

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

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agree upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Anacoco High School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Invoice date is current when compared to date of check.

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

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

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

- h. Charge appears to be necessary and reasonable.

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

- i. 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 procedure..

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Anacoco High School

3. Review unpaid invoices for long overdue invoices.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

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

- b. Established controls were properly followed.

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

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: One exception noted where 3 charges for the month had no evidence of receipt of goods.

- b. Charge is supported by proper documentation.

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

- c. Accounting distribution /classification is correctly posted.

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

- d. Charge appears to be necessary and reasonable.

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

- 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 procedure.

HORNBECK HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Hornbeck High School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

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

- b. Determine deposit was made on a timely basis.

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Hornbeck High School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

Comment: No exceptions noted other than those exceptions discuss in e. below.

- d. Invoice amount agrees with check amount.

Comment: No exceptions noted other than those exceptions discuss in e. below.

- e. Charge is supported by proper documentation.

Comment: One exception noted where purchase order was approved by check payee.

- f. Invoice date is current when compared to date of check.

Comment: One exception noted where the payment is for mileage for March and April and was paid on June 13th.

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

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

- h. Charge appears to be necessary and reasonable.

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

- i. 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 procedure.

3. Review unpaid invoices for long overdue invoices.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Hornbeck High School

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

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

- b. Established controls were properly followed.

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

Credit Cards

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: One exception noted for 2 charges that did not have receipts or invoices.

- b. Charge is supported by proper documentation.

Comment: Two exceptions noted where purchase orders were much less than the actual charges and a restaurant charge did not include a list of attendees.

- c. Accounting distribution /classification is correctly posted.

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

- d. Charge appears to be necessary and reasonable.

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

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

Comment: One exception noted where a hotel room purchase order is not approved.

LEESVILLE HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Leesville High School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

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

- b. Determine deposit was made on a timely basis.

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

- c. Determine that ticket reconciliation was properly prepared.

Comment: One exception noted where a ticket reconciliation was not performed.

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Leesville High School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

Comment: One exception noted where a payment to a sub referee did not have an invoice.

- e. Charge is supported by proper documentation.

Comment: No exceptions other than exception noted in d. above.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions other than exception noted in d. above.

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

Comment: One exception where the charge was not posted to the correct account.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions other than exception noted in d. above.

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

Comment: One exception noted where sales tax was paid.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Leesville High School

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: Two exceptions noted. One fundraiser was not approved and one was approved after the fundraiser started.

- b. Established controls were properly followed.

Comment: Three exceptions noted where conclusion sheets were not prepared.

Credit Cards

3. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: One exception noted where the charge did not have a receipt.

- b. Charge is supported by proper documentation.

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

- c. Accounting distribution /classification is correctly posted.

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

- d. Charge appears to be necessary and reasonable.

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

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

Comment: One exception noted with no purchase order for the charge.

LEESVILLE JUNIOR HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Leesville Junior High School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

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

- b. Determine deposit was made on a timely basis.

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Leesville Junior High School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Invoice date is current when compared to date of check.

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

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

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

- h. Charge appears to be necessary and reasonable.

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

- i. 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 procedure.

3. Review unpaid invoices for long outstanding amount.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Leesville Junior High School

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

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

- b. Established controls were properly followed.

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

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

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

- b. Charge is supported by proper documentation.

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

- c. Accounting distribution /classification is correctly posted.

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

- d. Charge appears to be necessary and reasonable.

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

- 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 procedure.

ANACOCO ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Anacoco Elementary School

Receipts

The following procedures were performed:

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.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

Comment: No games were held at this school.

- b. Determine deposit was made on a timely basis.

Comment: No games were held at this school.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No games were held at this school.

- d. Trace the total deposit to proper posting.

Comment: No games were held at this school.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Anacoco Elementary School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

Comment: One exception noted where the order date is prior to the purchase order date.

- f. Invoice date is current when compared to date of check.

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

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

Comment: One exception noted where the general ledger account posting per check stub/PO did not agree to the posting in the transaction journal.

- h. Charge appears to be necessary and reasonable.

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

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

Comment: Two exceptions noted where items were purchased from a company owned by one of the teachers.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Anacoco Elementary School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

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

- b. Established controls were properly followed.

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

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: One exception noted for purchases on the October bank card. Not all purchases had receipts detailing what was purchased.

- b. Charge is supported by proper documentation.

Comment: No exceptions other than noted in a above.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions other than noted in a above.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions other than noted in a above.

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

Comment: No additional exceptions noted that were not discussed above.

PICKERING HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pickering High School

Receipts

The following procedures were performed:

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.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: Three receipts could not be located so these receipts could not be tested.

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

Comment: One exception where the receipt was dated 9/15/23 and was deposited on 9/25/23.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

Comment: One exception noted where the deposit was \$5 less than the sales on the gate tally sheet.

- b. Determine deposit was made on a timely basis.

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pickering High School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: Two exceptions noted where the check documentation could not be located.

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

Comment: One exception noted where a receipt for pizza was less than the check amount.

- e. Charge is supported by proper documentation.

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

- f. Invoice date is current when compared to date of check.

Comment: One exception noted for a check dated 1/25/24 and the invoice date was 12/19/23.

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

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

- h. Charge appears to be necessary and reasonable.

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

- i. 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 procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pickering High School

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

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

- b. Established controls were properly followed.

Comment: Three exceptions were noted where the fundraiser financial report was approved on the same date as the fund raiser approval by the Principal.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

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

- b. Charge is supported by proper documentation.

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

- c. Accounting distribution /classification is correctly posted.

Comment: One exception noted where a charge was posted to the incorrect fund.

- d. Charge appears to be necessary and reasonable.

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

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

Comment: Two exceptions noted where purchases were made prior to the approval of the purchase order.

PICKERING ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pickering Elementary School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted other than the exceptions in c. above.

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.

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

- b. Determine deposit was made on a timely basis.

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pickering Elementary School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Invoice date is current when compared to date of check.

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

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

Comment: One exception noted where funds spent on office supplies were coded to a fundraiser.

- h. Charge appears to be necessary and reasonable.

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

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

Comment: One exception noted where the purchase order date is after the purchase.

3. Review unpaid invoices for long outstanding amount.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pickering Elementary School

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:
 - a. Procedures were in compliance with the School Board's approved policy.
Comment: No exceptions were noted as a result of applying the agreed upon procedure.
 - b. Established controls were properly followed.
Comment: One exception noted where financial report was signed before the end of the fundraiser.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:
 - a. Evidence that goods or services were received.
Comment: No exceptions were noted as a result of applying the agreed upon procedure.
 - b. Charge is supported by proper documentation.
Comment: No exceptions were noted as a result of applying the agreed upon procedure.
 - c. Accounting distribution /classification is correctly posted.
Comment: No exceptions were noted as a result of applying the agreed upon procedure.
 - d. Charge appears to be necessary and reasonable.
Comment: No exceptions were noted as a result of applying the agreed upon procedure.
 - 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 procedure.

PARKWAY ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Parkway Elementary School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Two exceptions were noted where the individual receipts within the deposit were less than the total deposits.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: One exception noted where a receipt could not be traced to a teacher's log.

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.

Comment: No games at this location.

- b. Determine deposit was made on a timely basis.

Comment: No games at this location.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No games at this location.

- d. Trace the total deposit to proper posting.

Comment: No games at this location.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Parkway Elementary School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

Comment: One exception noted where the check is signed by only one person.

- c. Evidence of receipts of goods or services.

Comment: One exception noted with no receipts for items purchased.

- d. Invoice amount agrees with check amount.

Comment: One exception noted where no invoice was provided.

- e. Charge is supported by proper documentation.

Comment: No exceptions other than noted above.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions other than noted above.

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

Comment: One exception noted where expenditure is not recorded correctly.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions other than noted above.

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

Comment: One exception where sales tax was paid. One exception where the purchase order requester and Supervisor are the same person.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Parkway Elementary School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand.

Fundraisers

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

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

- b. Established controls were properly followed.

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

Credit Cards

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

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

- b. Charge is supported by proper documentation.

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

- c. Accounting distribution /classification is correctly posted.

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

- d. Charge appears to be necessary and reasonable.

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

- 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 procedure.

ROSEPINE HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Rosepine High School

Receipts

The following procedures were performed:

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.

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

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

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.

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

- b. Determine deposit was made on a timely basis.

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

- c. Determine that ticket reconciliation was properly prepared.

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

- d. Trace the total deposit to proper posting.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Rosepine High School

Expenditures

The following procedures were performed:

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.

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

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

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

- b. Check is signed by authorized personnel.

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

- c. Evidence of receipts of goods or services.

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

- d. Invoice amount agrees with check amount.

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

- e. Charge is supported by proper documentation.

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

- f. Invoice date is current when compared to date of check.

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

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

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

- h. Charge appears to be necessary and reasonable.

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

- i. 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 procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Rosepine High School

3. Review unpaid invoices for long outstanding amount.

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

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: One exception noted where the fundraiser request form was completed after the fundraiser state date.

- b. Established controls were properly followed.

Comment: One exception noted where the fundraiser financial report was completed more than one week after the fundraiser ended.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

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

- b. Charge is supported by proper documentation.

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

- c. Accounting distribution /classification is correctly posted.

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

- d. Charge appears to be necessary and reasonable.

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

- 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 procedure.

EVANS HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Evans High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

Comment: One exception noted where the deposit was not made 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.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: One exception noted where the receipt for inventory concession did not match the amount on the reconciliation by less than \$1.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Evans High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

Comment: Three exceptions noted where there was no packing slip or receipt or signature by the requestor on the invoice.

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

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

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

Comment: One exception noted where a copy machine was purchased from the concessions fund.

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

HICKS HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Hicks High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Hicks High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

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

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

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

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

EAST ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

East Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

East Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

Comment: Two exceptions noted where the check documentation did not include a receipt, packing slip, or signature from the requestor.

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

Comment: One exception where a check was dated 12/11/23 and the invoice was dated 5/30/23.

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

Comment: One exception noted where a check was not coded to the correct fund.

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

PITKIN HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pitkin High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Pitkin High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

Comment: One exception noted where several fuel purchases are made before the purchase order date.

f. Invoice date is current when compared to date of check.

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

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

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

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

WEST ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

West Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

West Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

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

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

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

h. Charge appears to be necessary and reasonable.

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

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

Comment: One exception noted where one of the purchases exceeded the corresponding purchase request.

SIMPSON HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Simpson High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Simpson High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

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

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

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

h. Charge appears to be necessary and reasonable.

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

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

Comment: One exception noted where sales tax was paid on a purchase.

VERNON MIDDLE SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Vernon Middle School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Vernon Middle School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

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

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

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

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

ROSEPINE ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Rosepine Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

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

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

Rosepine Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

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

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

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

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

NORTH ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

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

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

Comment: One exception noted where receipt was not deposited 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.

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

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

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

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2024**

North Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

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

b. Check is signed by authorized personnel.

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

c. Evidence of receipts of goods or services.

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

d. Invoice amount agrees with check amount.

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

e. Charge is supported by proper documentation.

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

f. Invoice date is current when compared to date of check.

Comment: Three exceptions noted where the check dates are more than 30 days from the invoice dates.

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

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

h. Charge appears to be necessary and reasonable.

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

i. 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 procedure.

President
Shad Stewart

Superintendent
James Williams

Vice-President
Vernon L. Travis, Jr

Vernon Parish School Board

201 Belview Road
LEESVILLE, LOUISIANA 71446
(337) 239-3401
Fax (337) 238-5777

BOARD MEMBERS:

District One
Rhonda Morrison
Robert Pynes, Jr.
Jim Seaman
Jackie Self
Kelly K. Goodwin

District Two
Angie Davis

District Three
Deidra Shell

District Four
Randy Martin

District Five
Shad Stewart

District Six
Vernon L. Travis, Jr.

District Seven
John Blankenbaker

District Eight
Candace Black

Fort Johnson
Garrison Commander
Colonel Clifton J. Lopez

Response to Student Activity Funds Exceptions:

All schools will be instructed to verify they are following proper procedures and guidelines for school accounting. School bookkeepers and Principals will be brought to the Central Office and all exceptions will be reviewed. School Bookkeepers will be retrained on correct procedures to follow concerning all student activity funds.

Estimated completion date: Feb 1, 2025

"An Equal Opportunity Employer"