

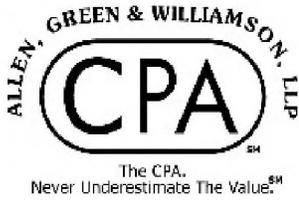
**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
For the Year Ended June 30, 2023**

**Webster Parish School Board
Minden, Louisiana**

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INDEPENDENT ACCOUNT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members
Webster Parish School Board
Minden, Louisiana

We have performed the procedures, described in the following pages, on the operations of the student activity funds at each selected school of the Webster Parish School Board for the year ended June 30, 2023. Webster Parish School Board's management is responsible for the policies and procedures over the operations of the student activity funds.

Webster Parish School Board has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board to evaluate the operations of the student activity funds. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures are performed are appropriate for their purposes.

The procedures and findings are described in the following pages.

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

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

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

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
March 28, 2024

Browning Elementary School

**Webster Parish School Board
Minden, Louisiana
Browning Elementary School
For the Year Ended June 30, 2023**

Bank Reconciliations

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

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

Receipts

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

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

Webster Parish School Board
Minden, Louisiana
Browning Elementary School
For the Year Ended June 30, 2023

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One expenditure did not have evidence of receipt of goods or services, invoice or other documentation to support payment. One expenditure was not paid in a timely manner. One expenditure had charges not considered necessary and reasonable (gift cards were purchased for teachers from student activity funds) which is not in accordance with the School Board's financial policies.

Management's Response: The packing slips for this particular expenditure were mistakenly not kept to support the invoice purchase. Since that time, all packing slips for all expenditures have been kept and attached with the appropriate invoice. One expenditure not paid timely manner was due to discrepancies with our JCAMPUS financial system. It took multiple days to correct our problem; therefore, we were not able to pay the invoice on time causing finance charges. We received a donation from another school for helping with our K-5 basketball program since we do not have a gym. We were informed to put these monies in our account labeled as basketball camp created by accounting. We were also informed there was no limitations on spending this money since it was a donation. Teacher gift cards were purchased using these funds.

Credit Cards

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

Comment: One expenditure was not classified correctly in the general ledger. Two expenditures had charges not considered necessary and reasonable (one finance charge paid and one where gift cards were purchased for teachers from student activity funds) which are not in accordance with the School Board's financial policies.

Management's Response: The expenditure has been classified correctly. One expenditure that was not paid in a timely manner was due to discrepancies with our JCAMPUS financial system. It took multiple days to correct our problem; therefore, we were not able to pay the invoice on time causing finance charges. We received a donation from another school for helping with our K-5 basketball program since we do not have a gym. We were informed to put these monies in our account labeled as basketball camp created by accounting. We were

**Webster Parish School Board
Minden, Louisiana
Browning Elementary School
For the Year Ended June 30, 2023**

also informed there was no limitations on spending this money since it was a donation. Teacher gift cards were purchased using these funds.

Fundraisers

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

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

Booster Clubs

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

Comment: There are no booster clubs at this school.

Brown Upper Elementary School

**Webster Parish School Board
Minden, Louisiana
Brown Upper Elementary School
For the Year Ended June 30, 2023**

Bank Reconciliations

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

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

Management's Response: Secretary will monitor outstanding checks monthly and void before the 90-day mark.

Receipts

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

Comment: Three receipts were not deposited in a timely manner.

Management's Response: Secretary will do a better job at making deposits within 5 business days.

Webster Parish School Board
Minden, Louisiana
Brown Upper Elementary School
For the Year Ended June 30, 2023

Expenditures

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

Comment: Documentation for one expenditure was not canceled to prevent duplicate payment. Checks for two expenditures only had one signature. Invoice amounts for four expenditures did not agree to the check amounts. Two expenditures were not supported by proper documentation. The invoice for one expenditure was not current with the check date. Two expenditures did not have evidence of receipt of goods or services, an invoice or other documentation for support. (Unable to determine if the accounting classification is correct, unable to determine if charge is necessary and reasonable, unable to determine if expenditures is in accordance with School Board's financial policies).

Management's Response: Secretary will follow the necessary steps to properly cancel checks and also be mindful to get (2) signatures on checks. Secretary will also be sure to include all backup for invoices in the future.

Credit Cards

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

Comment: One expenditure had charges not considered necessary and reasonable (sales tax paid) which is not in accordance with the School Board's financial policies.

Management's Response: Secretary will monitor credit card charges and be careful not to pay sales tax.

Fundraisers

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

Comment: There are no fundraisers at this school.

**Webster Parish School Board
Minden, Louisiana**

**Brown Upper Elementary School
For the Year Ended June 30, 2023**

Booster Clubs

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

Comment: There are no booster clubs at this school.

Central Elementary School

Webster Parish School Board
Minden, Louisiana
Central Elementary School
For the Year Ended June 30, 2023

Bank Reconciliations

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

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

Receipts

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

Comment: Two deposits could not be traced to individual receipts. The receipts were written for the batch total and not individual transactions.

Management's Response: We have adjusted our procedures to hopefully prevent this in the future.

**Webster Parish School Board
Minden, Louisiana
Central Elementary School
For the Year Ended June 30, 2023**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Three expenditures had charges not considered necessary and reasonable (sales tax paid) which are not in accordance with the School Board's financial policies.

Management's Response: Administration has taken steps to inform staff to always use the tax-exempt forms.

Credit Cards

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

Comment: Two expenditures had charges not considered necessary and reasonable (sales tax paid) which are not in accordance with the School Board's financial policies.

Management's Response: Administration has taken steps to inform staff to always use the tax-exempt forms.

Fundraisers

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

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

Management's Response: The approved fund raiser is electronically stored in the previous Principal's email. We are attempting to retrieve it with the aid of the district IT Department.

**Webster Parish School Board
Minden, Louisiana
Central Elementary School
For the Year Ended June 30, 2023**

Booster Clubs

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

Comment: There are no booster clubs at this school.

J.L. Jones Elementary School

Webster Parish School Board
Minden, Louisiana
J.L. Jones Elementary School
For the Year Ended June 30, 2023

Bank Reconciliations

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

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

Receipts

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

Comment: Four receipts were not deposited in a timely manner.

Management's Response: The bookkeeper now has 2 days that she is scheduled to make deposits rather than just one day a week. That way, if something happens and she cannot get to the bank on the scheduled day, then we will still be within the 5 days.

Webster Parish School Board
Minden, Louisiana
J.L. Jones Elementary School
For the Year Ended June 30, 2023

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One check could not be found. Two expenditures did not have evidence of receipt of goods or services, invoice or other documentation to support payment. One expenditure was not paid in a timely manner. Two expenditures had charges not considered necessary and reasonable (sales tax paid) which are not in accordance with the School Board's financial policies.

Management's Response: We have taken measures to ensure that sales tax is not paid on items purchased by the school. Teachers know that they cannot be reimbursed for taxes when they pay for items personally. Also, the school credit card must be checked out and checked back in by teachers. The envelope that the card is in has the tax-exempt barcode printed for Dollar Tree and the Walmart tax exempt card. There are detailed instructions for using these. If teachers go somewhere besides one of these 2 places, there are also copies of the WPSB sales tax form to use.

Credit Cards

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

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

Fundraisers

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

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

**Webster Parish School Board
Minden, Louisiana**

**J.L. Jones Elementary School
For the Year Ended June 30, 2023**

Booster Clubs

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

Comment: There are no booster clubs at this school.

Lakeside Junior/Senior High School

Webster Parish School Board
Minden, Louisiana
Lakeside Junior/Senior High School
For the Year Ended June 30, 2023

Bank Reconciliations

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

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

Management's Response: The checks were over 90 days. Moving forward any checks that are over 60 days Mrs. Odom has stated that I go to the bank and put stop payment on it. And if for any reason I have to write another check to that person they will be charged \$35.00 a check dollar fee to reissue that check.

Receipts

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

Comment: One receipt was not deposited in a timely manner. Three games did not have ticket reconciliations. One ticket reconciliation was not properly prepared.

Management's Response: Moving forward in the future we will make sure that we have all the correct documentation prepared. We will try our best to make sure that deposits are made when we have the basketball tournament. Moving forward we will make sure that the Ticket Recap is attached. Moving forward we will make sure that deposits are made in a timely matter.

Webster Parish School Board
Minden, Louisiana
Lakeside Junior/Senior High School
For the Year Ended June 30, 2023

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Two expenditures did not have evidence of receipt of goods or services, an invoice or other documentation for support. (Unable to determine if the accounting classification is correct, unable to determine if charge is necessary and reasonable, unable to determine if expenditures are in accordance with School Board's financial policies). One expenditure was not paid in a timely manner. One expenditure had charges not considered necessary and reasonable (sales tax paid) which is not in accordance with the School Board's financial policies.

Management's Response: Moving forward in the future we will make sure that we have all the correct documentation prepared.

Credit Cards

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

Comment: Two expenditures did not have evidence of receipt of goods or services, an invoice or other documentation for support. (Unable to determine if the accounting classification is correct, unable to determine if charge is necessary and reasonable, unable to determine if expenditures are in accordance with School Board's financial policies).

Management's Response: Moving forward in the future we will make sure that we have all the correct documentation prepared.

Fundraisers

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

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

Webster Parish School Board
Minden, Louisiana
Lakeside Junior/Senior High School
For the Year Ended June 30, 2023

Booster Clubs

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

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

**Webster Parish School Board
Minden, Louisiana**

Minden High School

Webster Parish School Board
Minden, Louisiana
Minden High School
For the Year Ended June 30, 2023

Bank Reconciliations

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

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

Receipts

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

Comment: One receipt was not deposited in a timely manner.

Management's Response: School will make every effort to make deposits in a timely manner. Additional training will be provided on financial procedures.

**Webster Parish School Board
Minden, Louisiana
Minden High School
For the Year Ended June 30, 2023**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Documentation for six expenditures was not canceled to prevent duplicate payment. Three expenditures were not paid in a timely manner.

Management's Response: A red paid stamp has been purchased to stamp all invoices once paid. This should prevent any duplicate payments in the future.

Credit Cards

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

Comment: Two expenditures had charges not considered necessary and reasonable (sales tax paid) which is not in accordance with the School Board's financial policies. One expenditure is not supported by proper documentation (paid from order details instead of final bill). One expenditure is not properly posted to the general ledger.

Management's Response: Food was purchased at a restaurant that was too expensive, the violators have been counseled on being good stewards of the money entrusted to them. They have also reviewed the School Activity Fund Manual. Due to mold smell in the auditorium, MHS spirit group purchased fragrance plug-ins to make it smell better during their pageant fundraiser. In the future, cleaning/freshening supplies will be purchased from the general or maintenance fund.

Fundraisers

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

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

**Webster Parish School Board
Minden, Louisiana
Minden High School
For the Year Ended June 30, 2023**

Booster Clubs

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

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

North Webster Lower Elementary School

Webster Parish School Board
Minden, Louisiana
North Webster Lower Elementary School
For the Year Ended June 30, 2023

Bank Reconciliations

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

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

Receipts

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

Comment: Nine receipts were not deposited on a timely basis.

Management's Response: Our bank isn't easily accessible. Deposits can only be made when there is appropriate staffing available for the office because of the time it takes to go to the bank.

**Webster Parish School Board
Minden, Louisiana
North Webster Lower Elementary School
For the Year Ended June 30, 2023**

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: Three expenditures were not paid in a timely manner. Two expenditures had charges not considered necessary and reasonable (finance charges paid) which are not in accordance with the School Board's financial policies.

Management's Response: Invoices arrived during holidays or after the 10-month secretary was gone for the summer.

Credit Cards

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

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

Fundraisers

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

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

**Webster Parish School Board
Minden, Louisiana**

**North Webster Lower Elementary School
For the Year Ended June 30, 2023**

Booster Clubs

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

Comment: There are no booster clubs at this school.

Webster Junior High School

Webster Parish School Board
Minden, Louisiana
Webster Junior High School
For the Year Ended June 30, 2023

Bank Reconciliations

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

Comment: Both reconciliations tested had three checks outstanding longer than 90 days.

Management's Response: Ensure when bank reconciliations are being done, follow-up is done for outstanding checks for the prior month.

Receipts

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

Comment: One receipt could not be found. One receipt was not deposited in a timely manner. One receipt did not have backup for the concession inventory.

Management's Response: Ensure receipts are deposited in accordance with board policy and check for supporting documentation when deposited.

Webster Parish School Board
Minden, Louisiana
Webster Junior High School
For the Year Ended June 30, 2023

Expenditures

1. Select 25 disbursements on a random basis and test for the following attributes:
 - a. Documentation is canceled to prevent duplicate payment.
 - b. Check is signed by authorized personnel.
 - c. Evidence of receipts of goods or services.
 - d. Invoice amount agrees with check amount.
 - e. Charge is supported by proper documentation.
 - 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. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One expenditure could not be provided. Documentation for seven expenditures was not canceled to prevent duplicate payment. One expenditure did not have all the receipts to support the check payment. Three expenditures had charges not considered necessary and reasonable (two paid sales tax and one paid a late fee) which are not in accordance with the School Board's financial policies.

Management's Response: We will pay close attention to or investigate expenditures with sales tax to determine validity of the charge and ensure storage of proper documentation.

Credit Cards

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

Comment: Two expenditures had charges not considered necessary and reasonable (sales tax paid) which are not in accordance with the School Board's financial policies.

Management's Response: We will pay close attention to or investigate expenditures with sales tax to determine validity of the charge and ensure storage of proper documentation.

Fundraisers

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

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

**Webster Parish School Board
Minden, Louisiana**

**Webster Junior High School
For the Year Ended June 30, 2023**

Booster Clubs

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

Comment: There are no booster clubs at this school.