

**WASHINGTON PARISH SCHOOL BOARD
INDEPENDENT ACCOUNTANT'S REPORT ON
AGREED-UPON PROCEDURES**

**FOR
Pine High School**

**AS OF AND FOR THE PERIOD
July 1, 2020 through June 30, 2021**

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**WASHINGTON PARISH SCHOOL BOARD
INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

Washington Parish School Board
Franklinton, LA

I have performed the procedures listed below, which were agreed upon by the Washington Parish School Board and Superintendent. These procedures were performed solely to assist the school board management with respect to compliance with policy and procedures concerning individual school activity accounts and school property inventory at Pine High School for the period of July 1, 2020, through June 30, 2021. The school board's management is responsible for the accounting and inventory records and for established policies and procedures over the student activity fund and school inventory. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

I tested inventory records to determine the physical existence of property as listed on the school's property inventory report and to determine that property at the school was included on the inventory list. I also inspected property items to determine if they were identified as property of the school and numbered in accordance with the property inventory list. I examined the records for the school's activity accounts. Three months of bank reconciliations were tested for completeness and mathematical accuracy. Disbursements were tested for proper use of requisitions, purchase orders and supporting documentation in relation to the school board policies and procedures. I tested bank deposits against pre-numbered receipts for propriety and traced them to the activity account ledger. I calculated gross profit percentages on concession sales and performed reasonableness tests on other receipt categories where applicable.

Bank reconciliations

Each month tested was mathematically correct, all reconciling items proper, and the reconciled balance equaled the activity account ledger. Beginning and ending balances were traced to prior and subsequent year balances to verify proper cutoffs with transactions recorded in the proper period and balances carried forward properly. At June 30, 2021, there was \$5,019 in outstanding checks that were 90 days and older. The beginning bank balance at July 1, 2020, was \$174,300 and the balance at June 30, 2021 was \$184,927, resulting in a net increase of \$10,627 for the year ended.

Cash Disbursements

School board policy requires that a properly executed requisition and purchase order be issued prior to the purchase or order of goods and services. In addition, an itemized invoice or other detailed documentation should support the payment.

I tested 25 disbursements. Out of the 25 disbursements, all but one disbursement had a purchase requisition, purchase order, and invoice or receipt. The check was for \$12.00. Purchase requisitions and purchase orders were all approved. Payment documentation was approved.

All invoices tested appear to be on a current basis, and the disbursement records were neat and orderly allowing the verification process to be accomplished in an efficient manner.

Cash Receipts

For each transaction, a computer-generated receipt is required to be produced. A total of 20 items were examined. I found all receipts and related documentation. The items tested were coded accurately to the correct fund.

The receipts tested were balanced to the daily recap and traced to the appropriate account in the activity ledger. Deposit tickets were complete and agreed with the daily report. The funds appear to be deposited timely.

Athletic Events

Ticket reconciliation forms are required to be completed and signed after each event. The form requires that the number of tickets sold, ticket prices, and gate proceeds be computed. A cash reconciliation is also required to be computed to reconcile the gate and start-up funds. Three signatures are required on the form.

Testing revealed an inconsistent use of the form. Some forms were present for football games and some were not in the school's records. All other ball teams had reconciliation forms.

Athletic Concessions

For the band boosters and ball teams, sales and supply cost data to compute the gross profit on each concession were extracted from the school accounting records. I computed the gross profit (percentage and dollar) for each area as follows:

	<u>Baseball</u>	<u>Softball</u>	<u>Basketball</u>	<u>Football</u>	<u>Volleyball</u>
Profit	3,979	6,911	(89)	544	2,231
Profit %	63%	80%	-9%	22%	79%

Reconciliation forms are required to account for the concession proceeds. Some reconciliation forms were present and others not. One form for concessions for a softball game was not in the files.

School Concessions

Drink and snack concession profits support the school's general operations. Below is a chart that shows the profits and percentage of the concessions:

Revenues	21,118
Expenditures	(10,593)
Profit	10,525
%	50%

The reports showed on July 1, 2020, \$10,468 was transferred on July 1, 2020 to the general fund. This appears to be for the 2019-2020 profit.

Fixed Asset Inventory

To verify physical existence of items on the school inventory list, I randomly selected items from the inventory list and checked for their physical presence in the listed room. As I moved throughout the school, I also picked items from each room and then verified that the item was on the inventory list. I was able to locate inventory items with the assistance of school personnel. Of the 1,804 items contained on the school's property inventory, I selected a sample of 235 (13%). All of the 235 sampled were located.

Due to COVID-19 and distance learning, the school provides Chromebooks for students to use. We found that 84 Chromebooks were checked out to students. The school has a tracking system in place as to what student has which Chromebook.

The following are items not located in the listed location on the inventory report:

Items not Located in Listed Location

Listed			Located		Description	Make
Tag No	Building	Room	Building	Room		
117686			A	101	ACCESS POINT	CISCO AIR
122042			A	510	LAPTOP	DELL
122055			A	304	LAPTOP	DELL
122308			A	104	COMPUTER	LENOVO
122309			A	104	COMPUTER	LENOVO
122310			A	104	COMPUTER	LENOVO
113657	CONTAINER	CONTANER SHED	STADIUM	STADIUM	MOWER	STOUT

The following are items that were on the inventory report and were located but are to be discarded:

Items Discharged

Tag No	Building	Room	Description	Make
110562	A	105	COMPUTER	HOWARD
110574	A	208	COMPUTER	HOWARD
110945	A	208	COMPUTER	HOWARD
110568	A	301	COMPUTER	HOWARD
112957	A	303	ACTIVBOARD TOUCH	PROMETHEAN
117044	A	304	PROMETHEAN BOARD	ACTIVBOARD TOUCH
109230	A	401	COMPUTER	HOWARD
109228	JH FH	JH FH	COMPUTER	HOWARD
29263	OD	UNDER STADIUM	MOWER	WOODS

The following are items that did not have an identifiable tag number:

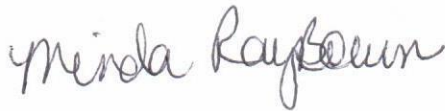
Not Tagged Items

Tag No	Building	Room	Description	Make
122203			INTERACTIVE BOARD	NEWLINE
122204			INTERACTIVE BOARD	NEWLINE
122205			INTERACTIVE BOARD	NEWLINE
116671			DRONE	DJI MAV 2PRO
116672			DRONE	DJI MAV 2PRO

I was not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the board and management of Washington Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. The purpose of this report is to describe the procedures performed for school and the results of those procedures. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Yours truly,



Minda B. Raybourn
Franklinton, LA
January 12, 2022

Corrective Action Plan for Pine High School

Bank Reconciliations:

The school will begin researching checks over 90 days old and taking appropriate action.

Cash Disbursements:

Proper documentation will be maintained for all checks.

Athletic Events:

Ticket reconciliation reports were not used for ticket presales due to COVID. Ticket reconciliation forms will be used for all ticket sales.

Athletic Concessions:

Athletic concessions for football and basketball were not at their usual level due to COVID capacity restrictions at these events.

Fixed Assets:

When fixed asset inventory is moved from one location to another, the transfer will be documented and sent in to the Accountant II- Inventory Clerk at the Central Office. In addition, fixed assets will be closely monitored at the school and appropriate documentation will be sent in to the Accountant II- Inventory Clerk at the Central Office when items are disposed of. If a tag cannot be affixed to an item, the inventory number will be marked on the item with a marker.