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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/23/08

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2007

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**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2007

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INDEPENDENT ACCOUNTANTS' REPORT

TO THE BOARD OF DIRECTORS
RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 2007. The school district management is responsible for the school accounting records. 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 those parties specified in the report. Consequently, we 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.

The procedures we performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and our findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

The Robinette Firm, APAC

The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana
December 18, 2007

RAYVILLE HIGH SCHOOL

RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for the one bank account.

Richland State Bank	\$50,483.59
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2007.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. There was one outstanding check over 90 days old at year-end.

#30672	Charlie Hampton	55.00
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RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
 - e. We obtained the football schedule for the school year. We selected every home game and tested the receipt for items a through d above.

C. EXPENDITURES

We conducted our test of disbursements upon thirty-five checks. Twenty five checks were selected on a random basis. Ten checks were haphazardly selected from the football athletic account. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES (Continued)

9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

REVENUES

The following exceptions were noted in our test of 15 receipts selected at random.

- A. None.
- B. Student fees were collected by a teacher from August 11, 2006 to September 5, 2006. They were not turned in to the office until September 8, 2006.
- C. None.
- D. One deposit did not include evidence of dual control.

Our recommendations are as follows:

2007-1 There was no evidence of dual control over baseball gate receipts. We recommend two persons count the gate receipts and sign to indicate the amount collected. This sheet should be reconciled to the bank deposit.

CORRECTIVE ACTION PLAN: Two adults will count the gate and sign the total.

Contact Person: Stephen Dupont and Georgia Ineichen

2007-2 All deposits should be made on a timely basis. Daily deposits prevent loss of funds and aid in accurate record-keeping. Teachers and sponsors should be instructed to turn all money in daily.

CORRECTIVE ACTION PLAN: Agenda item on faculty meeting agenda will address timely deposits.

Contact Person: Georgia Ineichen

RAYVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. Check #30941 was paid on June 5, 2007 for an invoice dated October 31, 2006.
7. None.
8. Check #30148 included sales tax of \$2.38.
9. None.
10. None.

Our recommendations are as follows:

2007-3 The payment of sales tax is an unnecessary expenditure since schools are exempt from paying sales tax. We recommend all purchase invoices be reviewed for sales tax and resolved with the vendor prior to payment of the invoice.

CORRECTIVE ACTION PLAN: Faculty meeting agenda item will inform teachers about exemption from sales tax.

Contact Person: Georgia Ineichen

2007-4 One invoice was paid over 90 days late. Late payment of invoices could result in inaccurate records and unnecessary late charges. All invoices should be paid in a timely manner. Teachers and sponsors should be required to turn in all invoices timely.

CORRECTIVE ACTION PLAN: Faculty meeting agenda item will address turning in invoices in timely fashion.

Contact Person: Georgia Ineichen

HOLLY RIDGE ELEMENTARY

HOLLY RIDGE ELEMENTARY
DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$18,363.94
---------------	-------------

d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at year-end.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

Cash was invested in a public NOW account.

4. There were no outstanding checks over 90 days old.

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:

- a. We traced to the bank validated deposit slip.
- b. We determined if the deposits were made on a timely basis.

HOLLY RIDGE ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES (Continued)

- c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

- 1. Documentation canceled to prevent duplicate payment.
- 2. Check signed by authorized personnel.
- 3. Evidence of receipt of goods or services.
- 4. Invoice amount agrees with check amount.
- 5. Charge is supported by proper documentation.
- 6. Invoice date is current when compared to date of check.
- 7. Accounting distribution/classification is consistent and correctly posted.
- 8. Charge appears to be necessary and reasonable.
- 9. Bids obtained if applicable.
- 10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Holly Ridge Elementary.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

1. None.
2. None.
3. None.
4. None

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. There was one instance where an invoice was not properly canceled.
2. None.
3. Check #11277 to ULM did not have adequate evidence of receipt.
4. There was no invoice to support check #11277 listed above.
5. Proper documentation was not available for check #11277 listed above. Proper approval was not documented for check #11206 listed in item 10 below.
6. None.
7. None.
8. None.
9. None.
10. Check #11206 to Debbie Steele included mileage during summer months from her home to the school. Travel from an employees home to school is not allowable.

Our recommendations are as follows:

2007-2 During our procedures, we noted one of the 25 invoices tested was not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: We will make sure all invoices are marked paid.

Contact Person: Clovis Christman

2007-3 We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: We will make sure adequate documentation is available to support checks.

Contact Person: Clovis Christman

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES, CONTINUED

2007-4 One check was noted which included the payment of mileage to an employee from the employee's home to the school. This is not an allowable expenditure as mileage is not allowed for the employee "commute". In addition, no approval for the payment was documented. We recommend all payments for mileage reimbursement reflect the proper approval and review to determine the propriety of the expense.

CORRECTIVE ACTION PLAN: We will not issue mileage checks for travel to and from place of employment.

Contact Person: Clovis Christman

RAYVILLE JUNIOR HIGH SCHOOL

RAYVILLE JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$7,804.17
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. We obtained a list of certificates of deposit for the year and:

a. There were no certificates of deposit at June 30, 2007.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327

4. The following outstanding checks were over 90 days old at year-end:

1452	Judy Bell	5.00	11/03/04
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RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES

We selected 15 receipts on a random basis and performed the following procedures:

- a. We traced to the bank validated deposit slip.
- b. We determined if the deposits were made on a timely basis.
- c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES (Continued)

8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

RAYVILLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Rayville Junior High School.

CASH

2007-1 Check #1452 dated 11/03/04 in the amount of \$5.00 is listed as outstanding on the bank reconciliation. Steps should be taken to research this check. If the check was lost or incorrectly issued it should be voided. Unclaimed checks should be remitted to the state.

CORRECTIVE ACTION PLAN: Check #1452 will be researched by Karen Brooks. We will either void or remit the check.

Contact Person: Karyn Brooks, Tony Guirlando

REVENUES

We noted the following exceptions in our tests of 15 receipts:

- A. None.
- B. One receipt was deposited two months after receipt.
- C. None.
- D. Documentation of dual control over gate receipts not present on one receipt.

We recommend the following:

2007-2 Teachers and sponsors should be instructed to turn money in to the office daily so that deposits can be made timely. Daily deposits prevent loss of funds and aid in accurate record-keeping.

CORRECTIVE ACTION PLAN: All money collected at school will be deposited in a timely basis. When possible, all money will be deposited daily. Teachers will be reminded to receipt all money collected and to turn all money in daily.

Contact Person: Karyn Brooks, Tony Guirlando

2007-3 Dual control should be in place for all small athletic events. Evidence should be retained of two persons counting and receipting the money.

CORRECTIVE ACTION PLAN: Dual control will be in place for all small athletic events. Two people will both count and receipt the money.

Contact Person: Tony Guirlando

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI MIDDLE SCHOOL

DELHI MIDDLE SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

AmSouth Bank	\$21,072.62
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. There were no outstanding checks at June 30, 2007.

2. There were no certificates of deposit at June 30, 2007.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. There were no outstanding checks over 90 days old at year-end.

DELHI MIDDLE SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

DELHI MIDDLE SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of DELHI MIDDLE SCHOOL.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- a. None.
- b. None.
- c. None.
- d. None.

DELHI MIDDLE SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. Check #11184 to Louisiana Association for School Executives for \$150.00 was an unallowable expenditure as the invoice for the dues notes political activity.

Our recommendations are as follows;

2007-1 School funds are public money and should not be used for political activity. Based on the invoice for the LASE dues, the organization was involved in significant political activity. We recommend all invoices for this type expenditure be reviewed by the central business office to determine proper payment.

CORRECTIVE ACTION PLAN: After being informed that this is an unallowable expense, policies will be implemented to make sure that public funds will not be used to support organizations that are involved in political activity. For several years, it was the common procedure that membership dues could be paid for administrators from sales tax. Now that this has been brought to our attention, no public funds from our school will be used to support political activity.

Contact Person: Shirley McDade

DELHI HIGH SCHOOL

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust	\$14,588.86
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We traced outstanding checks to the subsequent month bank statement.

2. There were no certificates of deposit at year end:

a. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. The following outstanding checks were over 90 days old at June 30, 2007:

5456	Matt's Music	\$ 10.40
5749	Sani-Shield	46.50

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
 - e. We obtained the football schedule for the school year. We selected every home game and tested the receipt for items a through d above.

C. EXPENDITURES

We conducted our test of disbursements upon thirty-five checks. Twenty five checks were selected on a random basis. Ten checks were haphazardly selected from the football athletic account. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 9

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES (Continued)

9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi High School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. Six receipts were not deposited in the school's bank account.
- B. None.
- C. One receipt was posted incorrectly to the accounting records.
- D. Attribute D involved tracing receipts back to supporting documents evidencing control of the receipt once received by school personnel. No documentation is available to document dual control over seven of the fifteen receipts selected for testing.

The school is responsible for monies once they are received by school personnel. This means accountability must be initiated when funds are first received by a teacher or club sponsor. We recommend the school implement controls over receipts as follows:

Our recommendations are as follows:

- 2007-1** Dual control should be in place for all concession sales and small athletic events. Evidence should be retained of two persons counting and receipting the money.

CORRECTIVE ACTION PLAN: We will have dual control in place for all concession sales and small events. Evidence will be kept by two persons counting and receipting the money.

Contact Person: Hamilton Brock, Tracie Pruitt

- 2007-2** All sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the secretary for receipt when the money is turned in. The school should maintain copies of this information to provide an audit trail of the receipts.

CORRECTIVE ACTION PLAN: All sponsors who handle money will maintain a log of monies collected from students. Monies collected will be logged and given to secretary for a receipt when money is turned in. School will maintain copies of the information.

Contact Person: Hamilton Brock, Tracie Pruitt

- 2007-3** One receipt was posted to the accounting records incorrectly. Failure to post receipts properly distorts the accounting records. Postings should be reviewed for accuracy.

CORRECTIVE ACTION PLAN: We will review receipt postings for accuracy.

Contact Person: Hamilton Brock, Tracie Pruitt

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

REVENUES, Continued

2007-4 Two of the home football games indicated shortages in the amount of money collected and deposited. The reconciliation was not signed by the second gatekeeper on one of the reconciliations. We recommend all significant admission events sell pre-numbered tickets which are reconciled to the amount collected at the gate. The ticket reconciliation should be signed by at least two individuals involved in the gate collection. The ticket reconciliation should be reviewed for accuracy by the office and any significant discrepancies should be investigated.

CORRECTIVE ACTION PLAN: We will make sure there are two signatures on all monies collected during sporting events. Pre-numbered tickets will be used to reconcile to the amount collected at the gate. We will make sure there are two signatures when reconciling tickets

Contact Person: Hamilton Brock, Tracie Pruitt

2007-5 Several receipts were noted that were not deposited in the bank. It was determined on one of the receipts that the money was not deposited in the school fund but was sent directly to the vendor. This practice should be prohibited. All money receipted by the school should be deposited in the bank. This prevents misuse of funds as well as provides an audit trail of the receipt and expenditure.

CORRECTIVE ACTION PLAN: All vendors are paid through school with school's checks. All monies collected by the school will be deposited in the bank. Receipts and deposit slips will be stapled and filed together.

Contact Person: Hamilton Brock, Tracie Pruitt

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The original invoice was not canceled for 14 of the 35 disbursements tested.
2. Check #5466 to Maxwell Hardware did not have the required two signatures.
3. None.
4. None.
5. None.
6. Check # 5453 to Green Sports was in payment for an invoice that was significantly past due.
7. None.
8. Check #5676 to Green Sports was for two Nike shirts @ \$50 each. There was no documentation of the purpose of the shirts. Check #5717 to Great America Leasing included late charges of \$707.
9. None.
10. See check #5676 to Green Sports listed in item 8 above.

Our recommendations are as follows:

2007-6 During our procedures, We noted 14 of the 35 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: All invoices will be stamped paid upon payment of the invoice.

Contact Person: Hamilton Brock

2007-7 One invoice included late charges of \$707. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

CORRECTIVE ACTION PLAN: Principal was in process of cancelling contract but failed to do so. Late charges accumulated during this time.

Contact Person: Hamilton Brock

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

EXPENDITURES, Continued

2007-8 We noted one check listed above with only one signature. State law requires two signatures to disburse school funds. All checks should include the required two signatures.

CORRECTIVE ACTION PLAN: This was an oversight and will be watched more carefully in the future.

Contact Person: Hamilton Brock

2007-9 An invoice from Green Sports included two Nike shirts at \$50 each. Documentation should be retained for purchases which are not readily identifiable as team merchandise.

CORRECTIVE ACTION PLAN: This was discussed with coaches and principal and should not happen again in the future.

Contact Person: Hamilton Brock

MANGHAM JUNIOR HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARDSCHEDULE 11
Rayville, Louisiana

MANGHAM JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$28,462.01
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 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. We obtained a list of certificates of deposit as of June 30, 2007:
 - a. Certificates of Deposit

#13275	10,225.01
#11649	8,899.55
#19681	12,540.36

 - b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

A. CASH AND CASH EQUIVALENTS (Continued)

4. We investigated any old outstanding checks.

The following outstanding checks were over 90 days old at June 30, 2007.

1522	Aquatic Solutions	55.00	1/03/06
1933	The Costume Shop	125.00	1/29/07
1970	ETA Cuisenaire	94.95	2/27/07
1978	Kathy Barker	38.00	3/01/07

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
- a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

3. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham Junior High School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. Two receipts did not have adequate evidence of control.

Our recommendations are as follows:

- 2007-1 Two receipts were selected for testing from the vending machine in the teacher's lounge. The receipts did not have adequate evidence of dual control. Vending machines should be opened and counted under dual control. The two individuals involved in the count should sign to indicate the amount collected.

CORRECTIVE ACTION PLAN: Procedure has been put in effect for the vendor to collect money and send the school payment in the form of a check.

Contact Person: Aimee Stamey

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. Check #1811 to Louisiana Association for School Executives for \$150.00 was an unallowable expenditure as the invoice for the dues notes political activity.

Our recommendations are as follows:

2007-2 School funds are public money and should not be used for political activity. Based on the invoice for the LASE dues, the organization was involved in significant political activity. We recommend all invoices for this type expenditure be reviewed by the central business office to determine proper payment.

CORRECTIVE ACTION PLAN: We are no longer paying dues for Louisiana Association of School Executives.

Contact Person: Aimee Stamey

MANGHAM ELEMENTARY SCHOOL

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly canceled in 3 instances.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendation is as follows:

2007-1 During our procedures, We noted 3 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: In the future, invoices will be properly marked "paid" to cancel invoices and to prevent duplicate payment.

Contact Person: Lynne Allen, Keith Pruitt

RAYVILLE ELEMENTARY SCHOOL

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 16, Summary of Findings, Observations and Recommendations.

RAYVILLE ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Rayville Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

RAYVILLE ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

START ELEMENTARY SCHOOL

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 18, Summary of Findings, Observations and Recommendations.

START ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of START ELEMENTARY SCHOOL.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

START ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI ELEMENTARY SCHOOL

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

B. REVENUES

1. Due to previous fraud procedures performed on receipts for this school from July, 2006 to February, 2007, we amended our procedures and selected 5 receipts on a random basis from March 1, 2007 to June 30, 2007 and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 20, Summary of Findings, Observations and Recommendations.

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Delhi Elementary School.

CASH

2007-1 Deposits of \$1,169 from November, 2006 were listed as outstanding deposits on the bank reconciliation. Outstanding deposits should clear within 2 - 3 days. Any uncleared deposits older than 3 days should be investigated immediately as a possible misstatement.

CORRECTIVE ACTION PLAN: School clerk was removed from position. Principal is more involved with all aspects of money issues.

Contact Person: Shelly Crawford

REVENUES

We noted the following exceptions in our test of 5 receipts selected at random.

- A. One deposit, cash received for a field trip in the amount of \$5.50, was not deposited in the bank.
- B. None.
- C. There was no accounting record in the ledger of the receipt listed in A above.
- D. None.

Our recommendations are as follows:

2007-2 All money received by the school should be deposited in the bank. Teachers should be instructed that all student trips should be handled through a school check with all receipts deposited promptly. This practice would assist in accurate record-keeping and avoiding misstatements.

CORRECTIVE ACTION PLAN: Cash will not be used anymore to pay for admission into events. All money will be deposited and all items will be paid for with a check.

Contact Person: Shelly Crawford

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. One invoice was not properly canceled..
2. None.
3. Check #9947 to Sam's Club did not have adequate evidence of receipt.
4. There was a missing invoice for check #9947 listed above.
5. Proper documentation was not available for check #9947 listed above.
6. Two invoices were paid late and incurred late charges.
7. None.
8. Late charges of \$4.97 and \$3.15 were paid on check #10026 and #10034, respectively.
9. None.
10. None.

Our recommendations are as follows:

- 2007-3** We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Principal now handles all invoices and receipts, documenting approval for payment.

Contact Person: Shelly Crawford

- 2007-4** Two invoices included late charges of \$8.12. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

CORRECTIVE ACTION PLAN: Checks will be written each Tuesday to eliminate any late charges.

Contact Person: Shelly Crawford

- 2007-5** One invoice was not properly canceled. Marking all original invoices as "paid" prevents duplicate payments.

CORRECTIVE ACTION PLAN: The office has purchased a paid stamp. New school clerk has been trained along with principal to stamp all items that have been paid.

Contact Person: Shelly Crawford

MANGHAM HIGH SCHOOL

MANGHAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2007 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$28,488.77
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.
- e. We examined all interfund transfers, if any.

There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. There are no certificates of deposit at June 30, 2007

- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

A. CASH AND CASH EQUIVALENTS (Continued)

4. We investigated any old outstanding checks.

The following outstanding checks were over 90 days old at June 30, 2007.

17691	12/12/06	LA Baseball Coaches Assn.	\$ 50.00
17906	03/23/07	Janet Butler	17.24
17911	03/23/07	March of Dimes	60.00

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
- a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
 - e. We obtained the football schedule for the school year. We selected every home game and tested the receipt for items a through d above.

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2007**

3. EXPENDITURES

We conducted our test of disbursements upon thirty-five checks. Twenty five checks were selected on a random basis. Ten checks were haphazardly selected from the football athletic account. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 22, Summary of Findings, Observations and Recommendations.

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Mangham High School.

CASH AND CASH EQUIVALENTS

2007-1 There are numerous checks on the bank reconciliation that are listed as outstanding and are over 90 days old. Steps should be taken to research these checks. If the checks were lost and re-issued or incorrectly issued they should be voided. Unclaimed checks should be remitted to the state.

CORRECTIVE ACTION PLAN: There were three checks on the bank reconciliation that were listed as outstanding and over 90 days old. Letters were sent to the payees of the outstanding checks. All checks were lost and have been voided and reissued upon request. To correct this issue, follow-up on outstanding checks will be conducted within a reasonable period of time.

Contact Person: Doneita McCall

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly canceled for 1 of the 35 disbursements tested.
2. None.
3. None.
4. Proper documentation was not obtained prior to issuing the following checks:

17712	Robert Ignont	\$ 48.00
17869	FCCLA	120.00
5. Proper documentation was not available for the checks listed above.
6. The following invoices were paid over 90 days past due:

17659	Winnsboro Sport Center	\$1,630.00
17827	River Star Farms	1,293.75
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2007-4 During our procedures, We noted 1 of the 35 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: A periodic review of all paid invoices will be conducted to insure paid invoices are properly cancelled.

Contact Person: Doneita McCall

2007-5 We two instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Teachers and sponsors have been informed that supporting documentation is required for payments. In the future, no checks will be issued without an invoice, evidence of receipt and proper approval.

Contact Person: Doneita McCall

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2007

EXPENDITURES, Continued

2007-6 Two invoices were paid over 90 days late. Late payment of invoices could result in inaccurate records and unnecessary late charges. All invoices should be paid in a timely manner. Teachers and sponsors should be required to turn in all invoices timely.

CORRECTIVE ACTION PLAN: Teachers and sponsors have been informed to submit invoices for payment on a timely basis.

Contact Person: Doneita McCall

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2007

RAYVILLE HIGH SCHOOL

Revenues

2006-1 Evidence of dual control
Status: See finding 2007-1

Expenditures

2006-2 Inadequate supporting documentation
Status: Resolved

HOLLY RIDGE ELEMENTARY

Revenues

2006-1 Daily deposits
Status: Resolved

Expenditures

2006-2 Cancellation of invoices
Status: See finding 2007-1

2006-3 Inadequate supporting documentation
Status: See finding 2007-2

RAYVILLE JUNIOR HIGH

Cash

2006-1 Old outstanding check
Status: See finding 2007-1

Revenues

2006-2 Timely deposit of receipts.
Status: See finding 2007-2

Expenditures

2006-3 Payment of sales tax
Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2007

RAYVILLE JUNIOR HIGH, CONTINUED

2006-4 Deficit spending
Status: Resolved

DELHI MIDDLE SCHOOL

No findings in 2006

DELHI HIGH SCHOOL

Revenues

2006-1 Deficit spending
Status: Resolved

2006-2 Late deposit of receipts
Status: Resolved

2006-3 Dual control over concession receipts.
Status: See finding 2007-1

2006-4 Teacher receipts
Status: See finding 2007-2

2006-5 Accounting posting errors
Status: See finding 2007-3

Expenditures:

2006-6 Cancellation of invoices
Status: See finding 2007-6

MANGHAM JUNIOR HIGH

Cash

2006-1 Posting of interest
Status: Resolved

Revenues

2006-2 Incorrect use of receipt book
Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2007

MANGHAM JUNIOR HIGH, CONTINUED

Revenues, continued

2006-3 Dual control
Status: See finding 2007-1

Expenditures

2006-4 Cancellation of invoices
Status: Resolved

2006-5 Inadequate payment documentation.
Status: Resolved

2006-6 Late payment of invoices
Status: Resolved

2006-7 Payment of sales tax
Status: Resolved

MANGHAM ELEMENTARY

Cash

2006-1 Bank reconciliation error
Status: Resolved

Revenues

None

Expenditures

2006-2 Cancellation of invoices
Status: See finding 2007-1

2006-3 Inadequate supporting documentation
Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2007

RAYVILLE ELEMENTARY

Revenues

None.

Expenditures

2006-1 Inadequate supporting documentation
Status: Resolved

START ELEMENTARY

Revenues

None.

Expenditures

2006-1 Check and invoice amount do not agree.
Status: Resolved

DELHI ELEMENTARY

Cash and Cash Equivalents

None.

Revenues

None.

Expenditures

2006-1 Inadequate supporting documentation
Status: See finding 2007-3

2006-2 Late payment of invoice
Status: See finding 2007-4

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2007

MANGHAM HIGH SCHOOL

Cash and Cash Equivalents

2006-1 Old outstanding checks
Status: See finding 2007-1

Revenues

2006-2 Timely deposits
Status: Resolved

Expenditures

2006-4 Cancellation of invoices
Status: See finding 2007-4

2006-5 Inadequate supporting documentation
Status: See finding 2007-5

2006-6 Late payment of invoices
Status: See finding 2007-6

2006-7 Incorrect accounting posting
Status: Resolved