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**ST. JOHN THE BAPTIST PARISH  
SCHOOL BOARD  
SCHOOL ACTIVITY ACCOUNTS  
AGREED-UPON PROCEDURES**

**For the Year Ended December 31, 2004**

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 3-9-05

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**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD  
EXECUTIVE SUMMARY  
AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

**Scope of Work:**

Rebowe & Company, CPAs was engaged to perform certain procedures enumerated in the attached agreed-upon procedures reports, for the purpose of reviewing certain accounting controls over cash receipts, cash disbursements, investments, and fixed assets. These agreed-upon procedures were performed for the year ending December 31, 2004 in accordance with our engagement letter dated May 29, 2003.

**Summary of Observations:**

- Many of the schools continue to have instances in which deletions and transfers of fixed assets were not recorded timely. Further, many of the assets selected did not have asset tags. As a result, we were not able to locate certain assets on the fixed asset listing.
- Many of the schools continue to have instances in which bank reconciliations were not signed by the Principals. Although, in all instances, the bank reconciliations were properly prepared by the Business Manager and appeared to be correct and were prepared timely. However, all bank reconciliations should be signed indicating by the Principals indicating their review.
- West St. John Elementary School had numerous disbursements that lacked the Principal's signature indicating his approval.
- East St. John Elementary had no documentation supporting its fundraisers.

**Recommendation:**

We recommend that the School Board allow each Principal to record transfers of fixed assets between classrooms in their schools. Recording these fixed asset transfers should allow for a more timely recording of fixed asset changes. We also recommend that the School Board reemphasize the need to follow proper accounting procedures, whereby the Principals sign bank reconciliations, voided checks are excluded from the bank account reconciliations and cash disbursements are reviewed and signed by the Principals.

**CORRECTIVE ACTION PLAN**

Implementation Date – Immediately

Person Responsible – Felix K. Boughton, Executive Director of Finance (985) 536-1106.

Action Planned – We concur with the recommendation and will make the necessary adjustments to our fixed asset inventory system, which will enable school employees to record transfers from room to room. We will also reemphasize the need to follow proper accounting procedures, whereby the Principals sign bank reconciliations, voided checks are excluded from the reconciliations and cash disbursements are reviewed and signed by the Principals.



# REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS

A PROFESSIONAL CORPORATION

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## Independent Accountants' Report On Applying Agreed-Upon Procedures

December 7, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at East St. John Elementary School (the "School"), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

**(1) We tested the bank reconciliations by performing the following procedures:**

- (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations and found no exceptions.
- (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000 without exception.
- (c) We agreed the selected reconciliations to bank statements without exception.
- (d) We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were not signed.
- (e) We examined the cancelled checks from the selected months for appropriate signatures without exception.

**(2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed the cash receipts for both months to the deposit tickets and bank statements.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for. Voided checks were properly maintained without exception. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School did not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 7, 2004.**

We noted no outstanding contractual obligations.

- (11) **We obtained a detail list of investments as of December 7, 2004 and agreed to supporting documentation.**

The School has no investments.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There was no documentation to support the fundraisers that occurred during the year.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted one (1) of ten (10) items selected from the lists was not at the physical location. Also there were five (5) items that were not tagged and could not be matched as the exact asset. In addition, three (3) items were not found in the proper location. See Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*



## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

WEST ST. JOHN ELEMENTARY  
SUMMARY OF EXCEPTIONS

## Procedure (13)

## Exceptions Found During Listing to Location Tests

Asset #	Description	Cost	Error
14454	36" Smart TV	\$1,049	No tag on asset
6651	Proofer Pass Thru	\$3,915	Not found at location
11382	Baystack	\$1,319	No tag on asset
1707	Dell Power Edge	\$3,611	No tag on asset

## Exceptions Found During Location to Listing Tests

Asset #	Description	Cost	Error
14497	Color LaserJet 4550N	\$2,106	No asset tag
14584	HP 4100N LaserJet	\$1,400	No asset tag
14223	36" Monitor	\$1,382	Not in correct location
14224	36" Monitor	\$1,382	Not in correct location
14218	36" Monitor	\$1,382	Not in correct location

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



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## Independent Accountants' Report On Applying Agreed-Upon Procedures

October 1, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for year ending December 31, 2004 at East St. John High School (the "School"), which were agreed to by Management in our letter dated May 29, 2003 solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of February and March 2004 and tested the arithmetical accuracy of the selected bank reconciliations, without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. Two items were outstanding for over 90 days. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal. We noted that all the bank reconciliations lacked the Principal's signature.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) **We randomly selected twelve (12) disbursements from the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, without exception.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

Receipts selected were prenumbered and issued sequentially. All selected cash receipts agreed to the deposit slips and bank statements without exceptions.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash and investment records are stored in a locked vault.

- (8) **We reviewed the reconciliation of petty cash funds at October 1, 2004 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the principal or his/her designee as to outstanding contractual obligations as of October 1, 2004.**

There were no outstanding contractual obligations, except for the copier lease agreement.

- (11) **We obtained a detail listing of investments as of October 1, 2004 and agreed to supporting documentation.**

The School has no investments.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing were agreed to supporting documentation without exceptions.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted three (3) items selected from the lists that were not found at their designated physical location. In addition, seven (7) assets were not tagged and two (2) assets were not included in the property list as noted in Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

EAST ST. JOHN HIGH SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

We noted five checks listed below as a reconciling item that were outstanding for over ninety days.

<u>Check #</u>	<u>Check Date</u>	<u>Amount</u>
11631	10/2/2003	\$90.00
11976	11/18/2003	57.00

**Procedure (13)****Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
7275	Bleachers	\$ 4,352	No asset tag
14514	John Deere Gator	6,799	No asset tag
8938	Piano - Yamaha	3,154	No asset tag
6508	Computer - Mini	3,200	No asset tag
12815	Rowing Machine	2,000	Not found at location
5942	Bleacher Moving Machine	1,642	Not found at location
5774	Popcorn Machine	1,238	Not found at location

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
7761	Ice Machine	\$ 1,752	No asset tag
7762	Dryer - Pelegrin	6,490	No asset tag
7763	Washer - Milnor	1,851	No asset tag
5221	Refrigerator	Not available	Not on asset list
2742	Fryer	Not available	Not on asset list

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



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## **Independent Accountants' Report On Applying Agreed-Upon Procedures**

September 30, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at Fifth Ward Elementary School (the "School"), which were agreed to by Management in our letter dated May 29, 2003 solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000, without exception.
  - (c) We agreed the selected reconciliations to bank statements without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, all bank statements lacked the signature of the Principal.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**



No exceptions were noted.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that the school does not maintain pre-numbered cash receipts. A monthly cash receipts log is maintained with a corresponding account number, title, date and amount of deposit. We agreed the cash receipts for both months to the deposit tickets and bank statements, without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for, and voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to an individual, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in a secure location.**

Cash is stored in a locked vault. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 30, 2004 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable. There were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 30, 2004.**

We noted two lease agreements for their copy machines. Both lease purchase/maintenance agreements are with Xerox Corporation.

- (11) **We obtained a detail listing of investments as of September 30, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 30, 2004.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no special event/fundraisers.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

One (1) of ten (10) items selected from the lists did not agree to the actual asset. In addition, three (3) items were not tagged and two (2) items were not recorded as noted in Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

FIFTH WARD ELEMENTARY SCHOOL  
SUMMARY OF EXCEPTIONSProcedure (13)**Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
7600	Floor Machine SM507	\$1,008	No asset tag
13899	36" TV	1,049	No asset tag
7715	Genie Lift	1,799	No asset tag
14346	In-Focus Multi Media Projector	3,316	Not found at location

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
Not available	Windsor Lightning Floor Buffer	Not available	Not on asset list
Not available	HP Color 4650 Laserjet Printer	Not available	Not on asset list

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



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## **Independent Accountants' Report On Applying Agreed-Upon Procedures**

December 7, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at Garyville Magnet School (the "School"), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) We tested the bank reconciliations by performing the following procedures:**
- (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations and found no exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. We observed five (5) checks that were outstanding over 90 days. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were signed without exception.
  - (e) We examined the cancelled checks from the month of March for appropriate signatures without exception.

- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected for the month of March, agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable. When testing February disbursements one check could not be located. See Appendix A for details.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed the cash receipts for both months to the deposit tickets and bank statements.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for in the month of March. All voided checks were properly maintained without exception. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts. One exception was noted in February, see Appendix A.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School did not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of December 7, 2004.**

We noted no outstanding contractual obligations,

- (11) **We obtained a detail list of investments as of December 7, 2004 and agreed to supporting documentation.**

The School does not have any investments.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There was no documentation to support the fundraisers that occurred during the year.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted that five (5) items that were not tagged and could not be matched to the asset. In addition, six (6) items were not found on in the proper location. One (1) item was not found on the asset listing. See Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

GARYVILLE MAGNET SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

There were five checks that were outstanding for a more than 90 days:

Check # 10374	\$ 90.00	10/2/2003
Check # 10381	25.00	10/17/2003
Check # 10388	200.00	10/22/2003
Check # 10414	25.00	10/0/2003
Check # 10468	508.40	1/21/2004

**Procedure (2)**

Check number 10481 for \$1933.90 had no back-up and could not be verified.

**Procedure (6)**

Check number 10481 for \$1,933.90 had no back-up and could not be verified. The Bookkeeper said that her office was ransacked before the audit and some papers were never recovered. No other exceptions were noted during our testing.

**Procedure (13)****Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
14580	Black Box Phone System	\$3,258	No tag on asset
11874	Pentium II Computer	6,974	No tag on asset
10448	Compaq Computer	1,100	No tag on asset
10816	Compaq Computer	1,100	No tag on asset
13318	Computer	1,100	Not found in proper location
13320	Computer	1,100	Not found in proper location



### Exceptions Found During Location to Listing Tests

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
3857	Aquarium	\$5,500	No asset tag
13213	Computer	1,100	Not found in proper location
13324	Computer	1,100	Not found in proper location
13352	Computer	1,100	Not found in proper location
13353	Computer	1,100	Not found in proper location
13211	Computer	Not available	Not on fixed asset list

It should be noted that all assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



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A PROFESSIONAL CORPORATION

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Phone (504) 837-9116 • Fax (504) 837-0123 • E-mail rebowe@rebowe.com

## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 29, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at Glade School (the "School"), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

**(1) We tested the bank reconciliations by performing the following procedures:**

- (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations without exception.
- (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper.
- (c) We agreed the selected reconciliations to bank statements without exception.
- (d) We examined the bank reconciliations for the signature of the Principal without exception.
- (e) We examined the cancelled checks from the selected months for appropriate signatures. No exceptions were noted.

**(2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above, which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, the person submitting the monies and the bookkeeper sign a two-part collection log. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was petty cash on hand of \$8.02. We counted the cash and agreed it to the petty cash log without exception.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in a secure location.**

Cash is stored in a locked file cabinet in the vault and in a locked desk drawer. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 29, 2004 for completeness.**

There were no exceptions noted.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 29, 2004.**

The outstanding obligation is a maintenance lease agreement for four (4) copy machines.

- (11) **We obtained a detail listing of investments as of September 29, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 29, 2004.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing agreed to supporting documentation without exception.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

Two (2) of the ten (10) items selected from their physical location were not recorded as noted at Appendix A. No other exceptions were noted.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**

**GLADE SCHOOL  
SUMMARY OF EXCEPTIONS**

**Procedure (13)**

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
11946	HP Laserjet 2200	Not available	Not on asset list
92978	Symphonic VCR	Not available	Not on asset list

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



# REBOWE & COMPANY

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CONSULTANTS

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## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 29, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at John L. Ory Elementary School (the "School"), which were agreed to by Management in our letter dated May 29, 2003 solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
- (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank account reconciliations, without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. We observed two (2) reconciliation items which were outstanding over 90 days and two (2) reconciling items that were voided checks. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, without exception.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.



- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, the person submitting the monies and the bookkeeper signs a two-part collection log. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no petty cash on hand.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for with bank statements. We reviewed voided checks on the computer system and noted that two voided checks written were recorded as reconciling items as noted in Appendix A. We noted no checks from our disbursement selections written to cash or to an individual, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are stored in secure locations.**

Cash is stored in the Principal's locked office. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 29, 2004 for completeness.**

There was no petty cash on hand.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 29, 2004.**

The school has two outstanding obligations. They have a (5) five-year lease agreement for their two copy machines and a lease agreement with GBC binding systems for a laminating machine.

- (11) **We obtained detail investment information as of September 29, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 29, 2004.

- (12) **We selected 5 special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

The special events/fundraisers selected for testing agreed to supporting documentation without exceptions.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

No exceptions were noted.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the Members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

JOHN L. ORY ELEMENTARY  
SUMMARY OF EXCEPTIONS

**Procedure (1)**

We noted checks that were 90 days outstanding.

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
11/22/2002	10159	\$179.20
09/19/2003	10421	100.00

Two voided checks written were included in the outstanding check listing.

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
08/15/2002	10015	\$ 759.00
09/04/2002	10042	1,221.23

It should be noted that subsequent to the date of the bank reconciliations tested, all checks older than 90 days delinquent were written off and voided checks were removed from the reconciliations.



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## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 27, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at LaPlace Elementary School (the "School"), which were agreed to by Management in our letter dated May 29, 2003 solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations, without exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper. However, there was one item outstanding over 90 days, as described in Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exceptions.
  - (d) We examined the bank reconciliations for the signature of the Principal, without exceptions.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exceptions.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, a two-part collection log is signed by the person submitting the monies and the bookkeeper. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

*There was no cash on hand at this school.*

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked closet in the Principal's office. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 27, 2004 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 27, 2004.**

We noted no outstanding contractual obligations as of September 27, 2004.

- (11) **We obtained a detail list of investments as of September 27, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 27, 2004.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There was one (1) fundraiser that was completed from the listing. We agreed amounts to supporting documentation without exception.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

All items selected from the lists agreed to the actual asset and all assets selected agreed to the lists with the exception of three items which were not tagged. See Appendix A.

*We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.*

Sincerely,

*Reboue & Company*



**Procedure 1**

Check number 10919 in the amount \$1,155.00 was written on 12/16/2003 and had not cleared by 3/31/2004.

**Procedure (13)**

**Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
13362	27" PC Ready TV	\$1,903	No asset tag

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
Not available	Convection Oven	Not available	No asset tag
Not available	Steamer	Not available	No asset tag

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



# REBOWE & COMPANY

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## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 27, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at Leon Godchaux Junior High School and Pre-Ged Option Skills/Success Academy (the "Schools"), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

**(1) We tested the bank reconciliations by performing the following procedures:**

- (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations, without exception.
- (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000, without exception.
- (c) We agreed the selected reconciliations to bank statements, without exception.
- (d) We examined the bank reconciliations for the signature of the Principal. We noted that all the bank reconciliations were not signed by the Principal.
- (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.

- (2) **We randomly selected twelve (12) disbursements from the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipts records (noting if pre-numbered) and agreed ten (10) cash receipts items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

There were no pre-numbered receipts and cash logs available. We agreed the deposit to the deposit ticket and remittance maintained on file without exceptions.

**We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (5) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or to an individual was supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (6) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School does not maintain any investments.

- (7) **We reviewed the reconciliation of petty cash funds at September 27, 2004.**

The School does not maintain a petty cash fund.

- (8) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable. There were no cash deficits noted on the bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 27, 2004.**

There were no outstanding contractual obligations, except for the copier lease agreement.

- (11) **We obtained a detail list of investments as of September 27, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 27, 2004.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no special events/fundraisers during the year.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

One (1) of ten (10) items selected from the lists did not agree to the actual asset. Two (2) of ten (10) items selected from the list were not tagged. In addition, three (3) items located were not recorded as noted at Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Reboue & Company*

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**

**LEON GODCHAUX JUNIOR HIGH SCHOOL  
SUMMARY OF EXCEPTIONS**

**Procedure (13)**

**Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
14349	In Focus Multi Media Projector	\$ 3,316	No asset tag
10419	Compaq Computer	1,550	No asset tag
3731	Genie Lift	5,464	Asset not found at location

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
Not Available	HP LaserJet 1100 Printer	Not available	Not on asset list
Not available	Logistics Copier	Not available	Not on asset list
Not available	Refrigerator Hobart 3-door	Not available	Not on asset list

It should be noted that all assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



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## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 29, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at St. John Child Development Center (the "School"), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations, without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. One disbursement was outstanding for more than 90 days. See Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were not signed. See Appendix A.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures. There were no exceptions noted.
  
- (2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**



All disbursements selected were agreed to appropriate supporting documentation without exception. All invoices were paid within the prescribed discount period, if applicable.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed 10 cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

The School does not use pre-numbered cash receipts; however, when monies are submitted to the office, a two-part collection log is signed by the person submitting the monies and the bookkeeper. We agreed all collection logs for the months selected, noting collection date and deposit date, to the bank statements without exception.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

The checks were written in order and the voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

The School does not maintain any cash or investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 29, 2004 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable. There were no deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 29, 2004.**

There were no outstanding contractual obligations, except for the copier lease agreement with Minolta Corporation.

- (11) **We obtained a detail list of investments as of September 29, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 29, 2004.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no fundraisers during this period.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted that four (4) items selected out of ten (10) from the lists agreed to the actual asset and were tagged. In addition, six (6) assets were not found at the physical location as noted in Appendix A. After tracing the 10 items back to the property list, only one (1) item was not tagged and four (4) assets matched the list without exception while the remaining five (5) were not listed on the asset list.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

**ST. JOHN THE BAPTIST PARISH SCHOOL BOARD**

**ST. JOHN CHILD DEVELOPMENT CENTER  
SUMMARY OF EXCEPTIONS**

**Procedure (1)**

The monthly bank reconciliations for February and March 2004 lacked the Principal's signature. However, the reconciliations were prepared timely and correctly in the administrative office and returned to the school.

Check number 10089 in the amount of \$38.00 was outstanding for more than 90 days.

**Procedure (13)**

**Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
4902	HS Bus	\$45,181	Not found at location
14797	TV Monitor	1,371	Not found at location
3070	Computer	1,375	Not found at location
4089	Methods Pentium	1,924	Not found at location
3072	Computer	1,375	Not found at location
8130	Computer Horizon 286 Turbo	1,599	Not found at location

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
4088	Methods Pentium	\$ 1,420	No asset tag
96713	Compaq Computer	Not available	Not on asset list
96714	Compaq Computer	Not available	Not on asset list
96715	Compaq Computer	Not available	Not on asset list
96717	Compaq Computer	Not available	Not on asset list
96739	Compaq Computer	Not available	Not on asset list

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.



# REBOWE & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS  
CONSULTANTS  
A PROFESSIONAL CORPORATION

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## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 28, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at West St. John Elementary School (the "School"), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal accounting control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the months of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations, without exception.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or over \$1,000. All reconciling items were considered proper.
  - (c) We agreed the selected reconciliations to bank statements without exception.
  - (d) We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were signed.
  - (e) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

All disbursements selected agreed to appropriate supporting documentation. All invoices were paid within the prescribed discount period, if applicable, although six of the twenty four disbursements selected were missing the principal's signature, see Appendix A.

- (3) **We tested the disbursements selected in two (2) above which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

We noted that all of the disbursements selected, which were over the bid level referred to above, were adequately supported and proper bidding procedures were followed.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of February and March 2004 to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed the cash receipts for both months to the deposit tickets and bank statements, with one exception as described in Appendix A.

- (5) **We counted cash on hand and compared the balances to the School's records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for. All voided checks were properly maintained. We noted no checks from our disbursement selections written to cash or to a person, which were not adequately supported by invoices or receipts.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault. The School did not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations as of September 28, 2004.**

We noted no outstanding contractual obligations, except for the Xerox copier lease agreement through the School Board.

- (11) **We obtained a detail list of investments as of September 28, 2004 and agreed to supporting documentation.**

The School did not have any investments.

- (12) **We selected five (5) special events/fundraisers from the list provided by the School. We compared amounts to supporting documentation.**

There were no special events/fundraisers during the year.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted one (1) of ten (10) items selected from the lists was not at the physical location. Also there were eight (8) items that were not tagged. In addition, three (3) assets selected were not found on the fixed items list. See Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*





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## Independent Accountants' Report On Applying Agreed-Upon Procedures

September 28, 2004

Members of the Board  
St. John the Baptist Parish School Board

We have performed the procedures enumerated below for the year ending December 31, 2004 at West St. John High School (the School), which were agreed to by Management in our letter dated May 29, 2003, solely to assist you in reviewing certain internal accounting controls over school accounts. The School Board's management is responsible for the selected accounting records and transactions and for the internal control structure. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this 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.

- (1) **We tested the bank reconciliations by performing the following procedures:**
  - (a) We selected bank reconciliations for the month of February and March 2004. We tested the arithmetical accuracy of the selected bank reconciliations and noted that there were no exceptions.
  - (b) We tested the propriety of thirty (30) randomly selected reconciling items, fifteen (15) from each month selected, including any item over 90 days outstanding or \$1,000. All reconciling items were considered proper. However, there were items outstanding over 90 days, as described in Appendix A.
  - (c) We agreed the selected reconciliations to bank statements, without exception. We examined the bank reconciliations for the signature of the Principal, noting the bank reconciliations were signed.
  - (d) We examined the cancelled checks from the selected months for appropriate signatures, without exception.
  
- (2) **We randomly selected twelve (12) disbursements from each of the bank reconciliations selected above and agreed to supporting documentation, noting whether the invoice was paid within the discount period, if applicable.**

No exceptions were noted.

- (3) **We tested the disbursements selected in two (2) above, which were over the bid level of \$500 for verbal bids, \$7,500 for written bids and \$15,000 for sealed bids and reviewed to ascertain whether the proper bidding procedures were followed.**

No exceptions were noted.

- (4) **We reviewed cash receipt records (noting if pre-numbered) and agreed ten (10) cash receipt items for the months of August and September to bank statements and deposit slips noting date of receipt and date of deposit per the bank statement.**

We noted that receipts and collection logs were maintained. We agreed ten (10) collection logs for the months selected, noting collection date and deposit date, to the cash receipts, deposit slips and bank statements without exception.

- (5) **We counted cash on hand and compared the balances to school records.**

There was no cash on hand at this school.

- (6) **We verified that all checks issued for the selected months are accounted for and that voided checks were properly maintained. We also verified that checks made payable to cash or an individual were supported by invoices or receipts.**

All checks were properly accounted for and all voided checks were properly maintained.

- (7) **We observed that cash, investment records, and reports are maintained in secure locations.**

Cash is stored in a locked vault whose combination is known to the principal, assistant principal and the bookkeeper. The School does not maintain any investments.

- (8) **We reviewed the reconciliation of petty cash funds at September 28, 2004 for completeness.**

The School does not maintain a petty cash fund.

- (9) **We reviewed the selected bank statements for February and March 2004 for the propriety of fees and the absence of cash deficits.**

Bank fees for the statements reviewed appeared reasonable and there were no cash deficits noted on the selected bank statements.

- (10) **We inquired of the Principal or his/her designee as to outstanding contractual obligations.**

We noted no outstanding contractual obligations, except for the copier lease agreements which is maintained by the School Board.

- (11) **We obtained a detail listing of investments as of September 28, 2004 and agreed to supporting documentation.**

The School did not have any investments as of September 28, 2004.

- (12) **We selected five (5) special events/fundraisers from the list provided by the school. We compared amounts to supporting documentation.**

We agreed amounts to supporting documentation without exception.

- (13) **We obtained the School's property list or classroom inventory list and selected ten (10) items from the list and agreed them to the actual assets. We also selected ten (10) asset items and traced them to the property list or school classroom inventory list.**

We noted seven (7) items selected from the lists that were not tagged and could not be identified or were not located. Two (2) items could not be located on the listing and were not tagged. See Appendix A.

We were not engaged to and did not perform an audit the objective of which would be the expression of an opinion on the accompanying information. 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 information and use of the members of St. John the Baptist Parish School Board, Management, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified users. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

*Rebowe & Company*

## ST. JOHN THE BAPTIST PARISH SCHOOL BOARD

WEST ST. JOHN HIGH SCHOOL  
SUMMARY OF EXCEPTIONS**Procedure (1)**

The following checks were outstanding for more than 90 days:

Check #	Date	Amt
10011	08/09/2002	\$100.00
10318	11/22/2002	\$ 60.00
10319	11/22/2002	\$ 60.00
10389	12/17/2002	\$433.21

**Procedure (13)****Exceptions Found During Listing to Location Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
13114	In Focus Multi Media Projector	\$3,596	No asset tag
13927	36" TV	1,049	No asset tag
13929	15" Drill Press	1,595	No asset tag
9223	ID Camera Polaroid	1,249	Not found at location
10965	Compaq C300	1,100	Not found at location
9163	Dryer-Hueesch	5,851	Not found at location
12231	Xerox Copier	2,000	Not found at location

**Exceptions Found During Location to Listing Tests**

<u>Asset #</u>	<u>Description</u>	<u>Cost</u>	<u>Error</u>
13128	Frymaster	\$1,850	No asset tag
9319	Buffer	Not available	Asset not included on list

It should be noted that all the assets listed above are below the dollar threshold for capitalization in accordance with the School Board's policies for fixed assets.