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To the Board of Directors
St. Tammany Parish School Board
Covington, LA

We have performed the procedures enumerated below, which were agreed to by St. Tammany Parish School Board (the School Board) for the purpose of assisting you in determining the proper application of the School Board's Booster Club policy for the two years ended June 30, 2014. St. Tammany Parish School Board is responsible for its records and transactions at Fontainebleau High School (the School). 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 those parties specified in 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.

The procedures we performed and the associated findings are as follows:

- 1) We obtained the accounting records of Fontainebleau High School, especially receipts and disbursements related to athletic events, special events, booster clubs, and fundraisers for the period of July 1, 2012 through July 1, 2014. We were provided a cash subledger by the Business Affairs Office of the School Board. We performed certain tests to determine the completeness of the cash subledger. This procedure did not reveal any differences.
- 2) We obtained beginning and ending account balances of each bank account held in the name of Fontainebleau High School, or any variation thereof, for the period of July 1, 2012 through July 1, 2014. We were provided copies of bank reconciliations by the Business Affairs Office of the School Board. We noted cash balances as follows:

a. June 30, 2012	
i. Checking balance:	\$ 111,685.36
ii. Money market balance:	169,739.09
iii. Certificates of deposit balance:	186,393.82
b. June 30, 2014	
i. Checking balance:	\$ 75,487.53
ii. Money market balance:	170,078.67
iii. Certificates of deposit balance:	188,056.90

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The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. The McGladrey Alliance member firms maintain their name, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

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 DEC 10 2014

3) With the accounting records obtained, we tested deposits to and disbursements from the School's bank accounts (based on an appropriate sampling methodology) to determine whether the Board's policies regarding school funds were followed. Specifically, procedures included:

a) Test of Deposits

- We sampled from the donations account to which booster club funds would be coded.
- We sampled other deposits related to funds from athletic events, school special events, and all school fund raisers.
- We obtained documentation for the deposit, including:
 - School deposit receipt
 - Check copy
 - Notice/letter from booster club stating the restricted use of the funds, if applicable
 - Bank deposit receipt
- We tested the timeliness of the deposit (number of days between date received, if available, and date deposited).
- We noted the following exceptions to School Board policy:
 - For seven deposits tested, a copy of the donation check was not maintained.
 - For the twenty-five deposits tested, three were deposited to the bank within three to four days of receipt, one was deposited six days after receipt, and one was deposited eleven days after receipt.
- No other exceptions were noted.

b) Test of Disbursements

- We sampled from the population of all school disbursements for athletics, special events, booster club donations spending, and fund raisers spending for the period in two ways:
 - Random sample
 - Judgmentally determined sample with a bias toward purchases that appear to fulfill any restrictions noted in the testing of deposits
- We obtained documentation for the disbursement, including:
 - Check copy or stub showing appropriate signatures
 - Written approval from "activity sponsor" or person authorized to expend funds for that activity
 - Initials of check signer on the supporting documents indicating his/her review
 - For disbursements over \$3,000, a school board purchase order
 - Any relevant Louisiana bid law documentation, as required by the dollar amount. (While testing, LaPorte was cognizant that the Board has a 5% preference for STP vendors for purchases <\$10,000, in accordance with Louisiana RS 38:2212.)
- No exceptions to School Board policies were noted.

c) Test of Transfers

- Having noted interfund-type transfers within the cash subledger, we selected six transfers out of athletic funds to non-athletic funds for testing. No exceptions to School Board policies were noted.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the application of the School Board's policies. 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 Board of Directors of St. Tammany Parish School Board and the Louisiana Legislative Auditor, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA
October 10, 2014



W. L. "Trey" Folse, III
Superintendent

Cheryl Arable
Assistant Superintendent

Pete Jabbla
Assistant Superintendent

District	Board Members
2	Elizabeth B. Heintz, President
11	Robert R. "Bob" Womack, Vice President
1	Neal M. Hennegan
3	Michael J. Dimann
4	Stephen J. "Jack" Loup, III
5	Charles T. Harrell
6	Roanne V. Tipton
7	Willie B. Jeter
8	Peggy H. Seeley
9	Robin P. Mullett
10	Ronald "Ron" Bettencourt
12	James "Ronnie" Panks, Sr.
13	John C. Lamarque
14	Ray A. Alfred
15	Mary K. Bellisarto

October 10, 2014

Laborite CPAs & Business Advisors
5100 Village Walk
Suite 300
Covington, LA 70433

RE: St. Tammany Parish School Board Corrective Action Plan for the Agreed Upon
Procedures Engagement

St. Tammany Parish School Board does concur with the two findings noted in the agreed upon procedure engagement report for Fontainebleau High School. The two findings were discussed with the Principal and bookkeeper for Fontainebleau High School. A corrective action plan has been developed and put in place.

Contact person responsible for the corrective action plan is:
Johnny Vitrano,
Principal, Fontainebleau High School

The following corrective action plan has been put into place effective October 1, 2014:

- All monies received by the school will be deposited in a timely manner as outlined in the St. Tammany Parish School Board's *Administrative Guidelines and Best Practices for School Activity Funds Accounting Manual*. All school receipts will be deposited within one business day.
- Copies of checks received by the school for donations will be maintained with the deposit records of the school.

If you have any questions, please contact Terri Prevost, CPA, Director of Business Affairs, at 985-898-3217.

Sincerely,

Terri Prevost, CPA
Director of Business Affairs

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