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CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2009

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 1/13/10

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2009

TABLE OF CONTENTS

	<u>SCHEDULE</u>	<u>PAGE</u>
INDEPENDENT ACCOUNTANTS' REPORT		1
CALDWELL HIGH SCHOOL		2
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	1	3-5
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	2	6-8
CALDWELL JUNIOR HIGH SCHOOL		9
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	3	10-12
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	4	13-14
CALDWELL PRE-SCHOOL		15
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	5	16-18
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	6	19-20
COLUMBIA ELEMENTARY		21
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	7	22-24
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	8	25-26
GRAYSON ELEMENTARY		27
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	9	28-30
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	10	31-32

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2009

TABLE OF CONTENTS (Continued)

	<u>SCHEDULE</u>	<u>PAGE</u>
KELLY ELEMENTARY		33
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	11	34-36
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	12	37-38
UNION CENTRAL ELEMENTARY		39
DESCRIPTION OF PROCEDURES FOR SELECTED RECORDS AND TRANSACTIONS	13	40-42
SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS	14	43-44
STATUS OF PRIOR FINDINGS		45-47

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INDEPENDENT ACCOUNTANTS' REPORT

TO THE BOARD OF DIRECTORS
CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Caldwell 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 Caldwell Parish School as of and for the year ended June 30, 2009. 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, A Professional Accounting Corporation

Monroe, Louisiana
October 9, 2009

CALDWELL HIGH SCHOOL

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Caldwell Bank & Trust	\$104,035.39
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d. We determined the propriety of deposits in transit, if any.

There were three outstanding deposits in transit that were over 180 days old.

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, 2009.

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 Caldwell Bank & Trust.

4. There were no outstanding checks were over 90 days old at June 30, 2009:

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.
2. We obtained the football game schedule and pulled receipts for ticket sales for each home game. We performed steps a. through d. above on each of these receipts.
3. We obtained the baseball game schedule and pulled receipts for ticket sales for 5 home games. We performed steps a. through d. above on each of these receipts.

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. In addition, we selected 10 checks from the school's athletic fund. 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.

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 Caldwell High School.

CASH

2009-1 The bank reconciliation included three deposits listed as outstanding from the prior year. All reconciling items that do not clear in a timely fashion should be investigated immediately. These items should be investigated to determine why the cash was not deposited in the bank and the records adjusted accordingly.

CORRECTIVE ACTION PLAN: Interest was incorrectly entered twice. This made it appear that deposits were not made. The second interest entry has been removed and reconciliations balanced.

Contact Person: Sherry Jones

REVENUES

- A. None.
- B. None.
- C. None.
- D. We noted one football receipt that did not have documentation to indicate dual control over the receipts. We also noted a school fundraiser that did not have adequate documentation of control over the receipts.

We recommend the school implement controls over receipts as follows:

2009-2 We selected 7 gate receipts for football. We noted one of the gate receipts selected did not have signatures on the ticket reconciliation. The purpose of the signatures is to document dual control over receipts, therefore two persons should be involved in the collection and counting of funds and both should sign the ticket reconciliation to indicate their role in the collection.

CORRECTIVE ACTION PLAN: Two adults sell tickets and at least two different adults tear tickets at all varsity football games. Two to four adults count money after the games. This procedure will continue to be followed. Signatures were not obtained correctly. This will not happen in the future.

Contact Person: Sherry Jones

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

REVENUES, Continued

2009-3 We noted a fundraiser for cupcake sales that did not have documentation of dual control over receipts. Teachers and club sponsors should be instructed to maintain control over fundraising receipts. This could be in the form of receipts, a log, or a reconciliation of cupcakes available and sold.

CORRECTIVE ACTION PLAN: In the future two adults will count the money and sign the deposit/receipt log.

Contact Person: Sherry Jones

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly canceled for 6 of 35 items selected for testing.
2. None.
3. Adequate evidence of receipt was not available for the following payments:

#31807	Alicia Neff	\$200.00
31943	Kevin Foy	25.00
31980	Selena Hill	50.00
32349	Silmon's	96.57
4. Payments listed in item 3 above were made without appropriate invoices.
5. Payments listed in item 3 above were made without proper documentation.
6. None.
7. Two checks were posted in the general ledger with the wrong check number.
8. None.
9. None.
10. None.

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

EXPENDITURES, Continued

We recommend the following changes:

2009-3 We noted four instances listed above where checks were paid without adequate 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: Correct procedures will be implemented and followed in stamping, dating, and documenting all checks and expenditures.

Contact Person: Sherry Jones

2009-4 Cancellation of invoices prevents duplicate payment. Six invoices were noted which were not properly canceled. All invoices should be canceled to indicate payment.

CORRECTIVE ACTION PLAN: *Payments will not be made for services or products without proper invoices from individuals, businesses, or organizations.*

Contact Person: Sherry Jones

2009-5 Two checks were posted to the general ledger with the wrong check numbers. Posting to accounting records should be reviewed for accuracy to ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: A new bookkeeper has been hired. He is aware that check numbers must be posted correctly and double checked for accuracy.

Contact Person: Sherry Jones

CALDWELL JUNIOR HIGH SCHOOL

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Citizen's Progressive Bank	\$44,552.39
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 - d. We determined the propriety of deposits in transit, if any.

There were no outstanding deposits at June 30, 2009.
 - 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. There were no certificates of deposit at June 30, 2009.
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 June 30, 2009.

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 CALDWELL JUNIOR HIGH SCHOOL.

REVENUES

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

- A. None.
- B. Two receipts were not deposited in a timely manner.
- C. None.
- D. None.

We recommend the school implement controls over receipts as follows:

2009-1 Teachers and sponsors should be instructed to turn in all money on a daily basis. Timely deposits prevent loss of funds and ensure timely record-keeping.

CORRECTIVE ACTION PLAN: Teachers and sponsors were re-instructed to turn all money in on a daily basis to ensure timely deposits.

Contact Person: Dianne Childress, Blaine Dauzat

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 #7629 to Sam's included the purchase of coffee for \$40.98.
Check #7815 to Wal-Mart for gift cards included \$310 of gift cards given to teachers.

We recommend the following changes:

- 2009-2** Two expenditures were made which violate school policy as well as state expenditure laws. School personnel should familiarize themselves with the district's School Activity Fund Manual as well as state expenditure laws in order to be in compliance.

CORRECTIVE ACTION PLAN: School funds will not be used to purchase coffee or gift cards for the teachers and we will also re-familiarize ourselves with the School Activity Fund Manual.

Contact Person: Blaine Dauzat

CALDWELL PRE-SCHOOL

CALDWELL PRE-SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Caldwell Bank & Trust Co.	\$10,044.16
---------------------------	-------------
 - d. We determined the propriety of deposits in transit, if any.
 - 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, 2009:
 - a. There were no certificates of deposit at June 30, 2009.
 - 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.

CALDWELL PRESCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009

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, 2009:

03/26/09	100233	Ann Fisher	\$ 5.00
03/26/09	100237	Janice Wiggins	10.00
03/26/09	100236	Wayne Wiggins	10.00
03/26/09	100232	Lindsey Duncan	5.00

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.

CALDWELL PRESCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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 6, Summary of Findings, Observations and Recommendations.

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 CALDWELL PRESCHOOL.

CASH

2009-1 The bank reconciliation did not agree with the general ledger by \$91.87. The difference was a check not recorded in the correct period in Quickbooks. We recommend month-end and year-end closing procedures include comparing the cash balance in the balance sheet with the bank reconciliation. Any differences should be investigated and resolved.

CORRECTIVE ACTION PLAN: I will take responsibility to make sure that all information is entered correctly and in a timely manner.

Contact Person: Monica Coates

REVENUES

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

- A. None.
- B. None.
- C. None.
- D. Receipt #411215 for coke machine did not have evidence of dual control.

Our recommendations are as follows:

2009-2 We selected a receipt for vending machine concessions and noted the school has not implemented dual control for removing money from the machine. We recommend the school develop a log for two persons to sign evidencing the amount of money collected. This will document dual control and provide an audit trail of concession receipts.

CORRECTIVE ACTION PLAN: We have gone to full service on our coke machine so that this will not be an issue in the future.

Contact Person: Monica Coates

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. Check #10193 to Discount School Supply was dated 10/20/08. The invoice was dated 7/4/08.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2009-3 We noted one instance listed above where invoices were paid late. All invoices should be paid in a timely manner to avoid late charges and maintain accurate records.

CORRECTIVE ACTION PLAN: In the future we will stress the importance to all offices to please forward any invoices or other correspondence immediately to our office so that timely payment can be made.

Contact Person: Monica Coates

COLUMBIA ELEMENTARY SCHOOL

COLUMBIA ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Citizen's Progressive Bank	\$77,965.77
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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. We obtained a list of certificates of deposit for the year and:
 - a. There were no certificates of deposit at June 30, 2009.
 - 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.
4. There were no old outstanding checks on the bank reconciliation.

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 Columbia Elementary School.

REVENUES

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

- A. It could not be determined if three receipts were deposited in the bank.
- B. None.
- C. None
- D. None.

Our recommendations are as follows:

2009-1 Three of the fifteen receipts selected for testing could not be traced to deposit in the bank. It is critical all money is deposited in the bank and receipts can be reconciled to deposits. The discrepancy should be investigated and appropriate action taken.

CORRECTIVE ACTION PLAN: Receipts will be properly made and deposits made daily. Record keeping will be easily traceable between receipts and deposits.

Contact Person: Jeffery W. Farrar

2009-2 The issuance of a receipt from a pre-numbered receipt book for all funds received serves as an element of control over cash receipts. This procedure should not be circumvented in any situation. We recommend that all school personnel be advised of the importance of obtaining a receipt when they turn in money to the office. Signs should be placed in prominent positions advising parents and students to obtain a receipt for all money paid to the office.

CORRECTIVE ACTION PLAN: All teachers will obtain a receipt when turning in money to the office. Notification will be made to parents to obtain a receipt for all money paid to the office.

Contact Person: Jeffery W. Farrar

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. Check # 7899 to QSP, Inc. for \$3,545.00 did not include a complete invoice. A fundraiser activity form was not completed for this activity.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2009-3** We noted one instance listed above where checks were paid without adequate 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: Appropriate documentation will be required before payment is made.

Contact Person: Jeffery W. Farrar

- 2009-4** The check listed above was in payment of a fundraiser. A fundraiser activity form was not completed for this event therefore there was not adequate information to document the amount of money collected in comparison with the amount of money paid without a complete invoice. All event sponsors should complete a form reconciling the proceeds and profit of each fundraising activity.

CORRECTIVE ACTION PLAN: Fundraiser Activity Forms will be completed for all fundraisers.

Contact Person: Jeffery W. Farrar

GRAYSON ELEMENTARY SCHOOL

GRAYSON ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Homeland Federal Savings Bank	\$15,317.74
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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 the subsequent month bank statement.
2. We obtained a list of certificates of deposit for the year:
 - a. There were no certificates of deposit at June 30, 2009.
 - 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.
4. There were no outstanding checks over 90 days old.

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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 10, Summary of Findings, Observations and Recommendations.

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 Grayson 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.

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. The invoice was not properly canceled on one disbursement.
2. Two checks did not have the required two signatures.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2009-1** Cancellation of invoices prevents duplicate payment. One invoice was noted which was not properly marked 'paid'. All invoices should be canceled to indicate payment.

CORRECTIVE ACTION PLAN: To prevent duplication of payments, when reimbursements are submitted, the letter requesting reimbursement and invoice will be marked paid.

Contact Person: Cheryl Mullican

- 2009-2** State law requires two signatures to disburse school funds. We noted 2 of 25 checks selected for testing with only one signature. No check should be issued without the required two signatures.

CORRECTIVE ACTION PLAN: Each check will have two signatures before the check is issued.

Contact Person: Cheryl Mullican

KELLY ELEMENTARY SCHOOL

KELLY ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Citizen's Progressive Bank	\$28,189.27
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 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2009.
 - 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 June 30, 2009.
 - 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.
4. There were no old, outstanding checks at June 30, 2009.

KELLY ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

B. REVENUES

- I. 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.

KELLY ELEMENTARY SCHOOL
DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009

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 12, Summary of Findings, Observations and Recommendations.

KELLY ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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 Kelly 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.

KELLY ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

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.

UNION CENTRAL ELEMENTARY SCHOOL

UNION CENTRAL ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2009 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.

Caldwell Bank & Trust	\$12,719.47
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 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2009.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. There were no outstanding checks at June 30, 2009.
2. We obtained a list of certificates of deposit for the year and:
 - a. There were no certificates of deposit at June 30, 2009.
 - 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, cash was invested in a public NOW account and a money market account.
4. There were no outstanding checks over 90 days old.

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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.

UNION CENTRAL ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009**

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 Union Central Elementary.

REVENUES

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

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

UNION CENTRAL ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2009

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None
2. One check selected for testing did not have the required two signatures.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

We recommend the following:

2009-1 We noted one check from the 25 selected for testing that only had one signature. In the same bank statement we noted four other checks with one signature. State law requires two signatures to disburse school funds. This is a violation of state law. All checks should be issued with the required two signatures.

CORRECTIVE ACTION PLAN: Careful attention will be given to all disbursements to be sure that two signatures are on all checks.

Contact Person: Nicki McCann

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2009

CALDWELL HIGH SCHOOL

Cash

2008-1 Bank reconciliation errors
Status: See 2009-1

Revenues

2008-2 Dual control over receipts
Status: See finding 2009-2

Expenditures

2008-3 Inadequate supporting documentation
Status: See 2009-3

2008-4 Cancellation of invoices
Status: See 2009-4

2008-5 Late payment of invoices
Status: Resolved

2008-6 Posting to accounting records
Status: See 2009-5

CALDWELL JUNIOR HIGH

Revenues

2008-1 Controls over receipts
Status: Resolved

2008-2 Timely deposits
Status: See 2009-1

Expenditures

2008-3 Violation of travel policy
Status: Resolved

2008-4 Inadequate supporting documentation
Status: Resolved

2008-5 Cancellation of invoices
Status: Resolved

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2009

KELLY ELEMENTARY

Cash

None

Revenues

None

Expenditures

None

UNION CENTRAL ELEMENTARY

Cash

None

Revenues

2008-1 Timely deposits
 Status: Resolved

Expenditures

2008-2 Posting to general ledger
 Status: Resolved