

WINN PARISH SCHOOL BOARD
AGREED-UPON PROCEDURES

WINNFIELD, LOUISIANA

JUNE 30, 2007

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

Release Date 10/31/07



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Winn Parish School Board
P.O. Box 430
Winnfield, LA 71483

We have performed the procedures enumerated below, which were agreed to by you and the Legislative Auditor, State of Louisiana, solely to assist you in determining the effects, if any, of alleged misappropriation of public funds within the school activity funds of Atlanta High School as of and for the year ended June 30, 2007. Winn Parish School Board's management is responsible for the school activity funds of Atlanta High School. This agreed-upon procedure's 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 purposes for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1. We will obtain a listing of all fundraisers, prepared by management, held during the 2006-2007 school year and the school personnel designated to receive the associated funds. We will compare the pre-numbered receipts distributed to the school personnel from the school secretary, to the school personnel's daily collection log and related supporting documentation furnished to the secretary, to the bank validated copy of the deposit slip, and to the recording of the receipt in the general ledger.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in it's entirety. We did not receive a complete listing of amounts received for each fundraiser. This was evidenced by several indications of cash that was received by school personnel as indicated on daily collection log's relating to individual fundraisers, however, no cash was noted as received by school personnel on their listing of fundraisers for the 2006-2007 school year. Also, we were unable to adequately complete this procedure because the school secretary did not at all times distribute pre-numbered receipts to school personnel from whom she collected money. We were unable to trace several specific receipts to the bank validated copy of the deposit slip because numerous deposit slips did not include a detail of the cash/checks being deposited or it was impossible to determine what day the receipt was actually deposited.

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ROBERT L. LITTON, C.P.A.

ROBERT W. DYORAN, C.P.A.
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2. *We will compare all concession receipts recorded in the receipt subsidiary listing for agreement to concession reconciliations prepared by the school personnel, to the bank validated copy of the deposit slip, and to the recording of the receipt in the general ledger.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in it's entirety. School personnel did not complete numerous concession reconciliations properly. Several reconciliations did not include signatures of the school personnel in charge of the concession receipts. Several reconciliations did not extend out prices of ending inventory. Several reconciliations did not reconcile ending cash collected to inventory sales. We were unable to trace several specific receipts to the bank validated copy of the deposit slip because numerous deposit slips did not include a detail of the cash/checks being deposited or it was impossible to determine what day the receipt was actually deposited.

3. *We will compare all gate receipts recorded in the receipt subsidiary listing for agreement to ticket reconciliations prepared by the school personnel responsible for gate admissions, to the bank validated copy of the deposit slip, and to the recording of the receipt in the general ledger.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in it's entirety. School personnel did not complete ticket reconciliations properly. Several reconciliations did not reconcile beginning ticket number with ending ticket number. We were unable to trace several specific receipts to the bank validated copy of the deposit slip because numerous deposit slips did not include a detail of the cash/checks being deposited or it was impossible to determine what day the receipt was actually deposited.

4. *We will obtain a listing of club participants by organization and the amount of annual fees due per participant per organization. We will compare the total of annual fees that should have been received to the actual amount received per the general ledger. We will trace all receipts of club dues listed on the receipt subsidiary ledger to the school personnel's daily collection log and related supporting documentation furnished to the secretary, to the bank validated copy of the deposit slip, and to the recording of the receipt in the general ledger.*



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Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in its entirety. We were unable to trace several specific receipts to the bank validated copy of the deposit slip because numerous deposit slips did not include a detail of the cash/checks being deposited or it was impossible to determine what day the receipt was actually deposited.

- 5. We will examine all voided pre-numbered receipts to verify that those receipts have been properly cancelled and the original entry, if applicable, that was recorded on the receipt subsidiary ledger and on the general ledger was corrected.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in its entirety. See explanation of finding for procedure eight.

- 6. We will examine all blank pre-numbered receipts and compare them to the receipt subsidiary ledger to verify that the receipts were not entered into the subsidiary ledger or the general ledger.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in its entirety. See explanation of finding for procedure eight.

- 7. We will examine the receipt subsidiary ledger and investigate any irregular or unusual items. We will trace those receipt listings for agreement to the pre-numbered receipt, the school personnel's collection log and related supporting documentation, and to the bank validated copy of the deposit slip.*

Because of the condition of the financial records, we were unable to trace numerous receipt listings to the pre-numbered receipt or to the bank validated copy of the deposit slip. However, we prepared a recap of total deposits for the year-end June 30, 2007 that cleared the bank statements and compared total receipts that were recorded on the general ledger for the year ended June 30, 2007. Receipts recorded within the general ledger exceeded actual deposits that cleared bank statements for the year-end June 30, 2007 by \$54,659.40. This amount includes known adjustments that are required to be made to the general ledger totaling \$21,860.59, which represents amounts recorded as



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negative receipts. We found no supporting documentation for these entries. Within the difference between general ledger and actual bank deposits, \$42,651.72 was represented by accounting records which could not be traced to actual bank deposits. The remaining difference of \$12,007.68 could not be identified. See schedule one on page ten for the recap.

8. *We will scan the receipt subsidiary ledger to determine that all pre-numbered receipts for the year end June 30, 2007 are accounted for.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in it's entirety. When a deposit is entered in to the school's computer system, one must enter a receipt number that corresponds to the three-part pre-numbered receipt that the information is to be printed on. We found evidence that several receipts on the subsidiary ledger were not consistently printed on the three-part pre-numbered receipt that the school orders from an outside vendor. In place of the three-part pre-numbered receipt that was to be used to document the collection of monies received from school personnel, there were several instances where receipt information was printed on plain white copy paper. Several of the receipts printed on plain white copy paper were traced to blank or voided three-part pre-numbered receipts. However, some of these plain white copy paper receipts that have a corresponding blank or voided pre-numbered receipt was traceable to documentation to support it was an actual receipt from school personnel.

9. *We will examine the disbursement subsidiary ledger and investigate any irregular or unusual items. We will trace those disbursement listings for agreement to the purchase order, if applicable, to the supporting invoice or properly approved payment voucher, to the check request, which must have two signatures of approval and one must be the principal's, and to the cancelled check, which must be signed by the principal or assistant principal. The signature on the cancelled check will be compared to the signatures on the signature card provided by the banking institution.*

We examined fifty-two disbursements recorded on the disbursement subsidiary ledger. Of those fifty-two disbursements recorded, five disbursements totaling \$20,689.74 recorded on the subsidiary ledger were traced to blank checks. Two disbursements totaling \$139.40 recorded on the subsidiary ledger were traced to voided checks. A recorded disbursement for \$7,714.15 dated June 4, 2007 was traced to supporting



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documentation and to a cancelled check dated May 2006 in the amount of \$250.00. Three disbursements could not be traced to a blank check, a voided check, a cancelled check or to supporting documentation. Of the remaining disbursements examined, eighteen disbursements could not be traced to supporting documentation; the principal did not properly approve twenty-seven disbursements; twenty-two disbursements had what appeared to be a stamped copy of the principal's signature on the cancelled check; four disbursements cleared the bank for \$7,854.94 more than what was recorded on the subsidiary ledger.

As we scanned the disbursement subsidiary ledger for unusual or irregular items, we became aware of numerous breaks within the sequential order of disbursements on the subsidiary ledger. We determined that seventy-five checks were unaccounted for on the disbursement subsidiary ledger. Of those seventy-five checks that were unaccounted for, thirty-nine represented disbursements supported by documentation and cancelled checks for the prior year and seven represented disbursements supported by documentation for the subsequent year. Of the remaining twenty-nine checks that were unaccounted for, five were traced to a blank check, twelve were traced to a voided check and six could not be traced to a blank check, a voided check, a cancelled check or supporting documentation. In addition, six other checks that were unaccounted for on the disbursement subsidiary ledger were actual disbursements that cleared the bank totaling \$1,200.17. Of these six actual disbursements, three disbursements could not be traced to supporting documentation, five disbursements did not have proper approval of disbursement from the principal, and one disbursement had what appeared to be a stamped copy of the principal's signature on the cancelled check. See schedule two on pages eleven to twenty-two for a recap of findings.

- 10. We will scan the disbursement subsidiary ledger to determine that all checks written during the June 30, 2007 year-end are accounted for and amounts posted in the disbursement ledger agree to the cancelled check from the bank.*

See the findings for procedure nine. See schedule two on pages eleven to twenty-two.

- 11. We will examine all blank pre-numbered checks and compare them to the disbursement subsidiary ledger to verify that those checks were not entered as disbursements into the subsidiary ledger or the general ledger.*



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Out of ten checks found to be blank, there were five recorded on the disbursement subsidiary and the general ledger. The checks totaled \$20,689.74. See schedule two on pages eleven to twenty-two.

12. *We will examine all voided pre-numbered checks to verify that those checks have been properly cancelled and the original entry, if applicable, that was recorded on the subsidiary ledger and on the general ledger was corrected.*

Out of fourteen checks voided during the year, all were properly cancelled. Two of the fourteen voided checks were recorded on the disbursement subsidiary ledger and the general ledger. The checks totaled \$139.40. See schedule two on pages eleven to twenty-two.

13. *We will trace all outstanding checks and deposits appearing on the bank reconciliation as of 6/30/07 to checks and deposits that have cleared the bank.*

Due to the condition of the financial records of Atlanta High School for June 30, 2007, we were unable to complete this procedure in its entirety. Personnel had not prepared May 2007 and June 2007 bank reconciliations.

14. *We will obtain all statements for the year ended June 30, 2007 from all credit cards that are in the name of Atlanta High School. Management will prepare and provide a listing of all credit cards. We will trace all charges made on the credit cards to the supporting purchase order, if applicable, to the supporting receipt or invoice from the appropriate merchant, to the check request, which must have two signatures of approval and one must be the principal's, and to the cancelled check, which must be signed by the principal or the assistant principal. The signature on the cancelled check will be compared to the signatures on the signature card provided by the banking institution.*

Management provided us with a list of six credit cards in the name of Atlanta High School for the year ended June 30, 2007. The following is a list of each credit card and the related finding.

HSBC Business Solutions/Northern Tool & Equipment Co. – This credit card company provided copies of invoices and delivery receipts for all purchases in addition to the statements for June 30, 2007. There were two purchases made on this account totaling



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\$4,830.73. The first purchase in the amount \$222.20 made on August 25, 2006 was traced to supporting documentation confirming it was an approved purchase. The assistant principal's signature is on the delivery receipt copy provided by the credit card company. The second purchase on the account made on February 26, 2007 for \$4,608.53 could not be supported by documentation as an authorized purchase. The copies of the invoice and the delivery receipt provided by the credit card company for the second purchase have shipment addresses other than that of Atlanta High School's. The signature of the school's secretary is on the delivery receipt copy provided by the credit card company.

There were two payments made on this account totaling \$351.20. A check request was present for the first payment of \$222.20 posted on November 22, 2006 but it did not include proper authorization for payment. The payment traced to check number 4009, which cleared the bank on November 29, 2006 and was posted to the general ledger on November 15, 2006. The signature on the check appeared to be a stamped copy of the principal's signature. The second payment for the amount of \$129.00 posted on May 27, 2007 could not be traced to a cancelled check or other supporting documentation. See schedule three on page twenty-three for a summary of charges and payments by month.

Lowe's Business Account – Purchases on the credit card account for year ended June 30, 2007 totaled \$2,842.50. Documentation to support the authorization of these purchases could not be located. Payments made on the credit card account for June 30, 2007 totaled \$502.00. These payments could not be traced to a cancelled check or other supporting documentation. See schedule four on page twenty-four for a summary of charges and payments by month.

Home Depot – Subsequent to the date of our field work, we received from management copies of invoices and receipt images from the credit card company on all purchases from June 26, 2006 to June 30, 2007. These purchases totaled \$4,520.31. Documentation to support the authorization of these purchases could not be located. See schedule five on page twenty-five for a summary of charges by invoice.

Office Depot - Subsequent to the date of our field work, we received from management copies of invoices from the credit card company on all purchases from June 28, 2006 to May 17, 2007. These purchases totaled \$3,764.65. Documentation to support the



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authorization of these purchases could not be located. See schedule six on page twenty-six for a summary of charges by invoice.

Sam's Club – Subsequent to the date of our field work, we received from management copies of statements dated June 2, 2005 through July 2, 2007. We prepared a schedule summarizing all charges and payments made on this credit card based on information furnished to us by management. See schedule seven on page twenty-seven for a summary of charges and payments by month.

Wal-Mart Community – Subsequent to date of our field work, we received from management copies of statements dated June 2, 2005 through July 2, 2007. We prepared a schedule summarizing all charges and payments on this credit card based on information furnished to us by management. See schedule eight on page twenty-eight for a summary of charges and payments by month.

The following table summarizes the authorized purchases, unauthorized purchases, and the ending balance for each credit card. See schedule three on pages twenty-three to for a summary by month of charges and payments for each credit card.

<u>Credit Card Company</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>	<u>Ending Balance</u>
HSBC Business Solutions/ Northern Tool & Equipment Co.	\$ 222.20	\$ 4,608.53	\$ 4,744.13
Lowe's Business Account	-	2,842.52	2,562.52
Home Depot	-	4,520.31	2,743.78
Office Depot	-	3,764.65	Not Available
Sam's Club	3,898.41	5,578.30	5,886.37
Wal-Mart Community	9,536.19	6,618.73	1,847.47
Total	\$ 13,656.80	\$ 27,933.04	\$ 17,784.27



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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the school activity funds of Atlanta High School. 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 Winn Parish School Board and the Legislative Auditor, State of Louisiana, 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.

September 23, 2007

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**Winn Parish School Board
Atlanta High School
Schedule 1
June 30, 2007**

Date of Bank Stmt	Deposits	Interest	Total Deposits/Credits
7/31/2006	1,766.98	21.92	1,788.90
8/31/2006	10,168.48	22.32	10,190.80
10/1/2006	4,967.30	26.46	4,993.76
10/31/2006	12,352.01	26.43	12,378.44
11/30/2006	7,842.18	28.47	7,870.65
12/31/2006	8,097.47	28.47	8,125.94
1/31/2007	12,657.22	25.18	12,682.40
2/28/2007	2,782.86	22.37	2,805.23
3/31/2007	5,489.76	20.82	5,510.58
4/30/2007	10,571.29	15.86	10,587.15
5/31/2007	7,100.20	15.59	7,115.79
6/30/2007	1,019.71	13.16	1,032.87
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	84,815.46	267.05	85,082.51
O/S Deposits cleared 7/31/07	3,288.23	-	3,288.23
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Total deposits for 6/30/06	88,103.69	267.05	88,370.74
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Total per receipt subsidiary ledger for 7/1/06-6/30/07	121,169.55		
Add: Negative Receipts			
	19310	14,987.65	
	19311	847.80	
	19324	1,194.43	
	19799	4,830.71	
	<hr/>		
Total Negative Receipts	21,860.59		
Total receipts after adjustment for negative receipts			143,030.14
Difference			54,659.40
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Known errors on Receipt Subsidiary Ledger:			
	18560		147.00
	18561		8,000.00
	18561		1,560.00
	19324		2,000.00
	19366		531.24
	19431		100.00
	19432		80.00
	19439		940.00
	19442		2,500.00
	19444		1,106.00
	19456		2,500.00
	19457		3,500.00
	19458		1,242.85
	19460		1,330.13
	19465		7,500.00
	19495		2,500.00
	19498		850.00
	19567		640.00
	19568		4,500.00
	19620		404.50
	19622		520.00
	19665		200.00
	<hr/>		
Total of known errors on GL			42,651.72
Remaining Difference			12,007.68
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Winn Parish School Board
 Atlanta High School
 Schedule 2
 June 30, 2007

Check Date	Check #	Payee	Cleared Bank	Amount	Per Bank Statement	Difference	A	B	C	D	E	Notes
6/4/2007	3814	ATD		7,714.15	-	7,714.15	X	X	X	X	N/A	Cleared May 2006 for 250.00 to Nathan Whisonant. This was not a disbursement in June 2007.
	3815-3853	N/A	5/06 - 6/06	-	-	-			See Notes			This skip in checks represents checks that were written for 6/06 year-end and have cleared the bank 5/06 & 6/06.
7/12/2006	3854	BELLSOUTH	7/31/2006	169.15	169.15	-	✓	X	①	✓	N/A	
7/12/2006	3855	KAYES	7/31/2006	26.76	26.76	-	✓	X	①	✓	N/A	
7/12/2006	3856	CENTENNIA	7/31/2006	39.72	39.72	-	✓	X	①	✓	N/A	
7/13/2006	3857	IINSURANC	8/31/2006	300.00	300.00	-	✓	✓	✓	✓	N/A	
7/20/2006	3858	LAFFA	7/31/2006	160.00	160.00	-	X	X	✓	X	N/A	No supporting documentation was found.
7/24/2006	3859	WALMART	8/31/2006	2,286.51	2,286.51	-	X	X	①	X	N/A	
7/24/2006	3860	READER	7/31/2006	2,512.50	2,512.50	-						
7/24/2006	3861	GECAP	7/31/2006	722.00	722.00	-						
8/2/2006	3862	LHSCA	8/31/2006	80.00	80.00	-	✓	✓	✓	✓	N/A	
8/2/2006	3863	LHSAA	8/31/2006	200.00	200.00	-	✓	✓	✓	✓	N/A	Blank Check
	3864			-	-	-	N/A	N/A	N/A	N/A	✓	Blank Check
	3865			-	-	-	N/A	N/A	N/A	N/A	✓	Blank Check
	3866			-	-	-	N/A	N/A	N/A	N/A	✓	Blank Check
	3867			-	-	-	X	X	X	X	X	Could not determine if check was blank, void or o/s.
8/7/2006	3868	CENTENNIA	8/31/2006	39.72	39.72	-						
8/7/2006	3869	BELLSOUTH	8/31/2006	115.29	115.29	-	✓	✓	✓	✓	N/A	
8/7/2006	3870	ADPRO		40.00	-	40.00						Check outstanding at 6/30/07.
8/7/2006	3871	HARREL	8/31/2006	92.42	92.42	-	✓	✓	✓	✓	N/A	
8/7/2006	3872	KARIEDICK	8/31/2006	100.00	100.00	-						
8/22/2006	3873	RCOLLINS	8/31/2006	350.00	350.00	-	✓	✓	✓	✓	N/A	
8/22/2006	3874	WHITE	8/31/2006	350.00	350.00	-	✓	✓	✓	✓	N/A	
8/22/2006	3875	KEGAN DIC	8/31/2006	350.00	350.00	-						
8/22/2006	3876	JANICE	8/31/2006	36.86	36.86	-						
8/22/2006	3877	GECAP	8/31/2006	722.00	722.00	-						
8/24/2006	3878	TOMB	8/31/2006	166.29	166.29	-						
8/28/2006	3879	L.A. ASSO	9/30/2006	125.00	125.00	-						
8/28/2006	3880	REBECCAC	8/31/2006	54.00	54.00	-						
8/28/2006	3881	FRANKMCLA	9/30/2006	22.20	22.20	-						
8/28/2006	3882	SHELTONS	9/30/2006	9.98	9.98	-						
8/28/2006	3883	MIDAMERIC	9/30/2006	787.20	787.20	-						
8/28/2006	3884	HIGHSMITH	9/30/2006	220.20	220.20	-						
8/28/2006	3885	LA FFA		160.00	-	160.00						This disbursement was traced to a blank check.
7/30/2006	3885	WPSBO	7/31/2006	4,871.24	-	4,871.24	X	X	X	X	✓	Only had supporting documentation and approval of expenditure for the amount written to School Aids. Check cleared bank for different amount than what was recorded on the general ledger.
12/30/2006	3885	QUILL	12/31/2006	5,972.98	-	5,972.98						
8/28/2006	3886	SCHOOLLAID	9/30/2006	23.26	23.26	-	②	✓	①	X	N/A	
8/25/2006	3886	QUILL	8/31/2006	3,572.33	-	3,572.33						

Winn Parish School Board
 Atlanta High School
 Schedule 2
 June 30, 2007

Check Date	Check #	Payee	Cleared Bank	Amount	Per Bank Statement	Difference	A	B	C	D	E	Notes
8/30/2006	3887	NATIONAL	9/30/2006	12.00	12.00	-	X	X	X	X	X	Could not determine if check was blank, void or o/s.
8/31/2006	3888	WPSBO	9/30/2006	124.46	164.29	(39.83)	②	✓	✓	X	N/A	Check cleared bank for different amount that what was recorded on general ledger
8/31/2006	3889	CARLANG	9/30/2006	104.68	104.68	-						
	3891			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
	3892			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
9/5/2006	3893	SHELTONS	9/30/2006	33.86	33.86	-						
9/5/2006	3894	BELLSOUTH	9/30/2006	139.18	139.18	-						
9/5/2006	3895	REBECCAC	9/30/2006	396.40	396.40	-						
9/11/2006	3896	HARREL	9/30/2006	253.70	253.70	-						
9/11/2006	3897	GINN SALE	1/31/2007	486.00	486.00	-						
9/11/2006	3898	CENTENNIA	9/30/2006	39.81	39.81	-						
9/11/2006	3899	SLUSHP	9/30/2006	160.00	160.00	-						
3/31/2007	3900	POSEY	3/31/2007	6,338.78	-	6,338.78	X	X	X	X	✓	This disbursement was traced to a blank check.
9/22/2006	3901	CASEYBLAK	9/30/2006	40.00	40.00	-						
4/25/2007	3901	WALMART	4/30/2007	3,902.44	-	3,902.44	②	✓	✓	X	N/A	Check cleared bank for different amount than what was recorded on the general ledger
9/22/2006	3902	RUSTON	10/31/2006	100.00	100.00	-						
4/25/2007	3902	WPSBO	4/30/2007	420.00	-	420.00	②	✓	✓	X	N/A	Check cleared bank for different amount than what was recorded on the general ledger
9/14/2006	3903	CARLANG	9/30/2006	37.95	37.95	-						
9/14/2006	3904	LAFCLLA	11/30/2006	55.00	55.00	-						
9/19/2006	3905	GECAP	9/30/2006	722.00	722.00	-						
9/19/2006	3906	SCHOOLAI	10/31/2006	37.93	37.93	-						
9/19/2006	3907	COLE	9/30/2006	84.91	84.91	-						
9/26/2006	3908	BEN. E KE	10/31/2006	73.50	73.50	-						
9/26/2006	3909	SCHOLAST	10/31/2006	24.75	24.75	-						
9/27/2006	3910	DISTR	10/31/2006	100.00	100.00	-						
9/28/2006	3911	CHAMBER	10/31/2006	413.00	413.00	-						
	3912			-	80.00	(80.00)	✓	X	✓	X	N/A	This checks were not recorded on the general ledger, but was traced to documentation to support payment to officials.
	3913			-	80.00	(80.00)	✓	X	✓	X	N/A	This checks were not recorded on the general ledger, but was traced to documentation to support payment to officials.
	3914			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
10/2/2006	3915	FB	10/31/2006	192.00	192.00	-						
	3916			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
10/2/2006	3917	FCCLALO	10/31/2006	450.00	450.00	-						
10/2/2006	3918	LAFB	10/31/2006	136.00	136.00	-						
10/2/2006	3919	LAFB	10/31/2006	20.00	20.00	-						
10/2/2006	3920	LAFB	10/31/2006	100.00	100.00	-						
10/2/2006	3921	LAFB	10/31/2006	35.00	35.00	-						
10/2/2006	3922	LOU	11/30/2006	68.00	68.00	-						

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10/2/2006	3923	BANKOFWIN	10/31/2006	200.00	200.00	-						
10/2/2006	3924	WALMART	10/31/2006	600.00	600.00	-	X	X	①	X	N/A	
10/3/2006	3925	LA HIGH S	10/31/2006	55.00	55.00	-						
10/3/2006	3926	CHAMBER	10/31/2006	88.50	88.50	-						
10/3/2006	3927	BELLSOUTH	10/31/2006	187.55	187.55	-						
10/3/2006	3928	CENTENNIA	10/31/2006	40.02	40.02	-						
10/3/2006	3929	PRINT SHO	10/31/2006	260.50	260.50	-						
10/3/2006	3930	FIVE	10/31/2006	57.88	57.88	-						
10/3/2006	3931	NAPA	10/31/2006	3.73	3.73	-						
10/3/2006	3932	SPIRITLN	10/31/2006	78.20	78.20	-						
10/4/2006	3933	MCCALLS	10/31/2006	39.26	39.26	-						
10/4/2006	3934	FCCLALO	10/31/2006	15.00	15.00	-						
10/4/2006	3935	MCDONALDS	10/31/2006	111.60	111.60	-						
10/5/2006	3936	LHSA	10/31/2006	150.00	150.00	-						
10/5/2006	3937	KEVIN	10/31/2006	90.00	90.00	-						
10/5/2006	3938	SANDERS	10/31/2006	90.00	90.00	-						
10/5/2006	3939	USPOST	10/31/2006	46.80	46.80	-						
10/5/2006	3940	CENTRALRE	10/31/2006	70.00	70.00	-						
10/5/2006	3941	BETTY C	10/31/2006	157.70	157.70	-						
10/6/2006	3942	FRANCES	10/31/2006	12.20	12.20	-						
10/12/2006	3943	PAPA	10/31/2006	320.00	320.00	-						
10/12/2006	3944	FOX'S	10/31/2006	14.20	14.20	-						
10/12/2006	3945	PERNEL	10/31/2006	83.00	83.00	-						
10/12/2006	3946	ORENLEON	10/31/2006	83.00	83.00	-	N/A	N/A	N/A	N/A	✓	Voided check
10/17/2006	3947			-	-	-						
10/17/2006	3948	HARREL	10/31/2006	153.13	153.13	-						
10/17/2006	3949	TOWN	10/31/2006	64.97	64.97	-						
10/17/2006	3950	SLUSHP	10/31/2006	278.20	278.20	-						
10/17/2006	3951	IMAGE	10/31/2006	804.10	804.10	-						
10/18/2006	3952	WPSBO	10/31/2006	164.40	164.40	-						
10/18/2006	3953	WINN4-H	11/30/2006	140.00	140.00	-						
10/18/2006	3954	NATIONAL	10/31/2006	65.00	65.00	-						
10/18/2006	3955	SCHOLAST	10/31/2006	114.45	114.45	-						
10/18/2006	3956			-	-	-	(146.00)	X	✓	X	N/A	This check was actually written to Betty C for 146.00. See check 3957.
10/18/2006	3957	BETTY C		146.00	-	146.00	146.00	X	X	X	✓	This disbursement was traced to a blank check. It was incorrectly entered into the books as the wrong check number
10/19/2006	3958	DUNCAN	10/31/2006	25.00	25.00	-						
10/19/2006	3959	BROWN	10/31/2006	73.00	73.00	-						
10/19/2006	3960	JEFF MILL	11/30/2006	73.00	73.00	-						
10/19/2006	3961	RICKY	10/31/2006	73.00	73.00	-						

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10/19/2006	3962	DONALM	10/31/2006	73.00	73.00	-						
10/20/2006	3963	FCCLALO	10/31/2006	15.00	15.00	-						
10/20/2006	3964	LATROPHIE	10/31/2006	108.00	108.00	-						
10/20/2006	3965	NEWHORIZO	10/31/2006	20.95	20.95	-						
10/20/2006	3966	BELLSOUTH	10/31/2006	214.50	214.50	-						
10/20/2006	3967	KAYES	10/31/2006	50.63	50.63	-						
10/20/2006	3968	SLUSHP	10/31/2006	140.00	140.00	-						
10/20/2006	3969	BEN_E KE	10/31/2006	222.50	222.50	-						
10/20/2006	3970	GECAP	10/31/2006	722.00	722.00	-						
10/20/2006	3971	DAVIS	10/31/2006	73.00	73.00	-						
10/20/2006	3972	RICKY	10/31/2006	73.00	73.00	-						
10/20/2006	3973	JEFF MILL	11/30/2006	73.00	73.00	-						
10/20/2006	3974	BROWN	10/31/2006	73.00	73.00	-						
10/30/2006	3975	BROWN	10/31/2006	73.00	73.00	-						
10/30/2006	3976	RICKY	10/31/2006	73.00	73.00	-						
10/30/2006	3977	WYSINGER	10/31/2006	73.00	73.00	-						
10/23/2006	3978	WALMART	10/31/2006	1,882.78	1,882.78	-	X	X	①	X	N/A	
10/24/2006	3979	JOANNA	10/31/2006	1,304.26	1,304.26	-						
10/26/2006	3980	HALE S	10/31/2006	67.40	67.40	-						
10/26/2006	3981	WINN4-H	11/30/2006	164.00	164.00	-						
10/26/2006	3982	LA FFA	11/30/2006	220.00	220.00	-						
10/26/2006	3983	LA FFA	11/30/2006	30.00	30.00	-						
10/26/2006	3984	JOHN GIL	10/31/2006	40.00	40.00	-						
10/26/2006	3985	GAGE LA	10/31/2006	20.00	20.00	-						
10/26/2006	3986	SHEVONT	11/30/2006	20.00	20.00	-						
10/27/2006	3987	EAST	11/30/2006	115.56	115.56	-						
10/30/2006	3988	LHSAA	11/30/2006	108.60	108.60	-						
10/30/2006	3989	LHSAA	11/30/2006	177.65	177.65	-						
10/30/2006	3990	WPSBO	11/30/2006	103.38	103.38	-						
11/2/2006	3991	LTD	11/30/2006	81.90	81.90	-						
11/2/2006	3992	NICHOLS	11/30/2006	44.83	44.83	-						
11/2/2006	3993	SLUSHP	11/30/2006	18.00	18.00	-						
11/3/2006	3994	FRANCES	11/30/2006	696.11	696.11	-						
11/3/2006	3995	BETTY C	11/30/2006	74.00	74.00	-						
11/6/2006	3996	HARREL	11/30/2006	44.75	44.75	-						
11/6/2006	3997	API	11/30/2006	154.45	154.45	-						
11/6/2006	3998	ALERTS	11/30/2006	36.58	36.58	-						
11/6/2006	3999	KAYES	11/30/2006	34.64	34.64	-						
11/6/2006	4000	CENTENNIA	11/30/2006	40.36	40.36	-						
11/9/2006	4001	SAMARITAN	12/31/2006	100.00	100.00	-						

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11/9/2006	4002	NOT JUST	11/30/2006	14.00	14.00	-						
11/9/2006	4003	IMAGE	11/30/2006	250.85	250.85	-						
11/9/2006	4004	PROVINE	12/31/2006	258.00	258.00	-	✓	✓		✓	N/A	
11/10/2006	4005	SALTER	11/30/2006	200.00	200.00	-						
11/13/2006	4006	SCHOLAST	11/30/2006	114.45	114.45	-						
11/13/2006	4007	ELAINA	11/30/2006	40.00	40.00	-						
11/15/2006	4008	SUBWAY	11/30/2006	66.00	66.00	-						
11/15/2006	4009	NORTHE	11/30/2006	222.20	222.20	-	✓	X	①	✓	N/A	
11/15/2006	4010	ULM	11/30/2006	95.00	95.00	-						
11/16/2006	4011	JULIO	11/30/2006	75.00	75.00	-						
11/16/2006	4012	SLUSHIP	11/30/2006	124.00	124.00	-						
11/17/2006	4013	USPOST	11/30/2006	78.00	78.00	-						
11/17/2006	4014	MOODY	11/30/2006	100.00	100.00	-						
11/17/2006	4015	JOHN GIL	11/30/2006	16.00	16.00	-						
11/17/2006	4016	GTM	11/30/2006	284.00	284.00	-	✓	✓		✓	N/A	
11/17/2006	4017	SALMCLARE	12/31/2006	50.00	50.00	-						
11/20/2006	4018	SCHOLAST	12/31/2006	16.80	16.80	-						
11/20/2006	4019	GECAP	11/30/2006	722.00	722.00	-	✓	X	①	✓	N/A	
11/29/2006	4020	POSEY	12/31/2006	1,860.95	1,860.95	-						
11/29/2006	4021	CARSON	12/31/2006	84.85	84.85	-						
12/1/2006	4022	LASYONE'S	12/31/2006	195.25	195.25	-						
11/30/2006	4023	NSU	12/31/2006	54.00	54.00	-	X	X	✓	X	N/A	Voided Check
	4024						N/A	N/A	N/A	N/A	✓	
12/1/2006	4025	LASYONE'S	12/31/2006	296.25	296.25	-	X	X	✓	X	N/A	
12/1/2006	4026	WALMART	12/31/2006	769.51	769.51	-	X	X	①	X	N/A	
12/4/2006	4027	CENTRREG	1/31/2007	55.00	55.00	-						
12/6/2006	4028	BETTY C	12/31/2006	72.10	72.10	-						
12/8/2006	4029	CENTENNIA	12/31/2006	40.02	40.02	-						
12/8/2006	4030	FOLLET	12/31/2006	289.00	289.00	-						
12/8/2006	4031	QUILL	12/31/2006	73.79	73.79	-						
12/4/2006	4032	READER	12/31/2006	3,717.13	3,717.13	-						
12/12/2006	4033	FLOWERSOF		54.00	-	54.00	X	X	X	X	N/A	Check outstanding at 6/30/07.
12/12/2006	4034	BILLIE	1/31/2007	50.00	50.00	-						
12/12/2006	4035	HARREL	12/31/2006	57.71	57.71	-	X	X	①	X	N/A	
12/12/2006	4036	RIVERSTAR	12/31/2006	2,190.00	2,190.00	-	X	X	①	X	N/A	
12/12/2006	4037	MIKESAND	12/31/2006	77.00	77.00	-						
12/12/2006	4038	JOHNPAYNE	12/31/2006	83.00	83.00	-						
12/13/2006	4039	FOX'S	12/31/2006	114.95	114.95	-						
12/13/2006	4040	AMANDA SM	12/31/2006	75.00	75.00	-						
12/13/2006	4041	LANGNICH	1/31/2007	50.00	50.00	-						

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12/13/2006	4042	ALEXIS	1/31/2007	25.00	25.00	-						
12/13/2006	4043	ROSANNAC	12/31/2006	25.00	25.00	-						
12/13/2006	4044	ZACH	12/31/2006	25.00	25.00	-						
12/13/2006	4045	RCOLLINS	1/31/2007	25.00	25.00	-						
12/13/2006	4046	BARTLEY	12/31/2006	25.00	25.00	-						
12/13/2006	4047	BUSH	12/31/2006	25.00	25.00	-						
12/13/2006	4048	VIOLA	12/31/2006	25.00	25.00	-						
12/13/2006	4049	WISE	1/31/2007	25.00	25.00	-						
12/15/2006	4050	BELLSOUTH	12/31/2006	187.37	187.37	-						
12/18/2006	4051	EDUCATIO	12/31/2006	429.00	429.00	-						
12/19/2006	4052	FRANCES	12/31/2006	22.80	22.80	-						
12/19/2006	4053	BETTY C	12/31/2006	22.80	22.80	-						
12/19/2006	4054	KAYES	12/31/2006	86.48	86.48	-						
12/19/2006	4055	MAC'S	12/31/2006	126.69	126.69	-						
12/19/2006	4056	POSITIVE	1/31/2007	110.45	110.45	-						
12/19/2006	4057	WPSBO	12/31/2006	237.51	237.51	-						
	4058			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
12/20/2006	4059	CARLANG	12/31/2006	109.95	109.95	-						
12/21/2006	4060	NORTHWES	1/31/2007	125.00	125.00	-						
12/21/2006	4061	DONUT	12/31/2006	20.03	20.03	-						
12/21/2006	4062	BEVERLY	1/31/2007	77.35	77.35	-						
	4063			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
12/21/2006	4064	SHARON	12/31/2006	500.00	500.00	-						
12/21/2006	4065	BEVERLY	12/31/2006	500.00	500.00	-						
12/21/2006	4066	REBECCAC	1/31/2007	500.00	500.00	-						
12/21/2006	4067	SCHILLING	1/31/2007	500.00	500.00	-						
12/21/2006	4068	KEYES	1/31/2007	500.00	500.00	-						
12/21/2006	4069	ANTHONY	12/31/2006	65.00	65.00	-						
12/21/2006	4070	MIKESAND	12/31/2006	59.00	59.00	-						
12/22/2006	4071	MCCALLS	1/31/2007	10.45	10.45	-						
12/26/2006	4072	GECAP	1/31/2007	722.00	722.00	-						
1/9/2007	4073	SANDERS	1/31/2007	73.00	73.00	-						
1/9/2007	4074	BROWN	1/31/2007	79.00	79.00	-						
1/9/2007	4075	ALBRITTON	1/31/2007	79.00	79.00	-						
1/9/2007	4076	SCI-POR	1/31/2007	200.00	200.00	-						
1/9/2007	4077	HARTS	1/31/2007	175.00	175.00	-						
1/9/2007	4078	TAYLOR	1/31/2007	1,918.24	1,918.24	-						
1/9/2007	4079	FCCLA	1/31/2007	54.18	54.18	-	54.18	X	X	X	✓	This check was found to be voided.
1/9/2007	4080	IMAGENA	1/31/2007	80.00	80.00	-						
1/12/2007	4081	NATCHGEN	1/31/2007	137.00	137.00	-						

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1/12/2007	4082	BEN, E KE	1/31/2007	96.20	96.20	-						
1/12/2007	4083	ANTHONY	1/31/2007	61.00	61.00	-						
1/12/2007	4084	MIKESAND	1/31/2007	59.00	59.00	-						
1/16/2007	4085	REBECCAC	1/31/2007	20.78	20.78	-						
1/16/2007	4086	BELLSOUTH	1/31/2007	187.37	187.37	-						
1/17/2007	4087	CENTENNIA	1/31/2007	40.02	40.02	-						
1/17/2007	4088	SHORNE	1/31/2007	45.25	45.25	-						
1/17/2007	4089	WALMART	1/31/2007	1,000.00	1,000.00	-	X	X	①	X	N/A	
1/17/2007	4090	COLE	1/31/2007	272.00	272.00	-						
1/17/2007	4091	SPANGLER	1/31/2007	100.00	100.00	-						
1/17/2007	4092	LTD	1/31/2007	54.18	54.18	-						
1/19/2007	4093	SMARTEES	1/31/2007	393.80	393.80	-						
1/19/2007	4094	MARCHDIM	1/31/2007	1,300.00	1,300.00	-						
1/23/2007	4095	DOWLING	1/31/2007	65.00	65.00	-						
1/23/2007	4096	ANTHONY	1/31/2007	65.00	65.00	-						
1/23/2007	4097	ERICA	1/31/2007	142.85	142.85	-						
1/26/2007	4098	NATCHEN	2/28/2007	35.00	35.00	-						
1/26/2007	4099	MCCALLS	2/28/2007	0.95	0.95	-						
1/26/2007	4100	HENDER	2/28/2007	59.00	59.00	-						
1/26/2007	4101	WYSINGER	1/31/2007	65.00	65.00	-						
1/26/2007	4102	GECAP	2/28/2007	722.00	722.00	-						
1/29/2007	4103	BEST	2/28/2007	68.40	68.40	-						
1/29/2007	4104	RAMADA	2/28/2007	69.00	69.00	-						
1/29/2007	4105	MIC	2/28/2007	74.00	74.00	-						
1/29/2007	4106	WEST	2/28/2007	69.00	69.00	-						
1/29/2007	4107	SCHOLAST	2/28/2007	5.95	5.95	-						
1/29/2007	4108	LHSAA	2/28/2007	50.00	50.00	-						
1/30/2007	4109	PROM	2/28/2007	33.52	33.52	-						
1/30/2007	4110	BELLSOUTH	2/28/2007	171.38	171.38	-						
1/31/2007	4111	GOOD	2/28/2007	3,451.00	3,451.00	-						
2/2/2007	4112	HUNTER	2/28/2007	65.00	65.00	-						
2/2/2007	4113	PAYNE	2/28/2007	65.00	65.00	-						
2/7/2007	4114	ENCHANTED	3/31/2007	75.00	75.00	-						
2/7/2007	4115	SLUSHP	2/28/2007	154.00	154.00	-						
2/7/2007	4116	CENTENNIA	2/28/2007	40.02	40.02	-						
2/7/2007	4117	LATROPHIE	2/28/2007	26.00	26.00	-						
2/7/2007	4118	BEN, E KE	2/28/2007	20.83	20.83	-						
2/7/2007	4119	HOMEHA	2/28/2007	305.36	305.36	-	✓	X	✓	✓	✓	N/A
8/15/2006	4120	WPSBO	8/31/2006	1,600.37	1,600.37	1,600.37	X	X	X	X	✓	This disbursement was traced to a blank check.
	4121			-	-	-	N/A	N/A	N/A	N/A	✓	Blank Checks

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2/12/2007	4122	USPOST	2/28/2007	39.00	39.00	-	N/A	N/A	N/A	N/A	✓	Blank Checks
2/12/2007	4123	USPOST	2/28/2007	15.60	15.60	-						
2/12/2007	4124	USPOST	2/28/2007	22.94	22.94	-						
2/12/2007	4125	CLASS	3/31/2007	10.60	10.60	-						
2/13/2007	4126	KENYA	2/28/2007	28.02	28.02	-	X	X	✓	X	N/A	
2/13/2007	4127	MINDY	2/28/2007	825.00	825.00	-						
2/14/2007	4128	LOUIS	2/28/2007	40.00	40.00	-						
2/14/2007	4129	LA	3/31/2007	48.00	48.00	-						
2/14/2007	4130	BUNKIE	3/31/2007	804.56	804.56	-						
2/14/2007	4131	HAMPTON	2/28/2007	174.75	174.75	-						
2/14/2007	4132	ERICA	2/28/2007	40.00	40.00	-						
2/14/2007	4133	SHEVONT	2/28/2007	10.00	-	10.00						Check outstanding at 6/30/07.
2/14/2007	4134	JOHN GIL		30.00	30.00	-						
2/14/2007	4135	RCOLLINS	2/28/2007	65.00	65.00	-						
2/16/2007	4136	DOWLING	2/28/2007	59.00	59.00	-						
2/16/2007	4137	MIKESAND	2/28/2007	40.70	40.70	-						
2/16/2007	4138	REBECCAC	2/28/2007	88.00	88.00	-						
2/16/2007	4139	SLUSHP	2/28/2007	300.00	300.00	(300.00)	✓	✓	✓	X	N/A	Not recorded on General Ledger. Check written payable to the Bank of Winnfield for the gate box. The only supporting documentation was a check request approved by the principal.
2/22/2007	4140	WALMART	3/31/2007	743.30	743.30	-	X	X	③	X	N/A	
2/23/2007	4141	KEYESJ	3/31/2007	25.00	25.00	-						
2/23/2007	4142	HICKMAN	6/30/2007	75.00	75.00	-						
2/23/2007	4143	LTD	3/31/2007	17.23	17.23	-						
2/23/2007	4144	LARRY	3/31/2007	77.00	77.00	-						
2/23/2007	4145	DAVID	3/31/2007	77.00	77.00	-						
2/23/2007	4146	TEDDY	3/31/2007	77.00	77.00	-						
2/23/2007	4147	GECAP	3/31/2007	722.00	722.00	-						
2/20/2007	4148	WPSBO	3/31/2007	1,399.85	1,399.85	-						
2/20/2007	4149	LAFFA	3/31/2007	25.00	25.00	-						
2/28/2007	4150	LAFBLA	3/31/2007	350.00	350.00	-						
3/2/2007	4151	ALPURDY	3/31/2007	70.00	70.00	-						
3/2/2007	4152	ROGER	3/31/2007	70.00	70.00	-						
3/2/2007	4153	PAT GREER	3/31/2007	91.00	91.00	-						
3/2/2007	4154	CARLANG	3/31/2007	117.22	117.22	-						
3/5/2007	4155	SCHOLA	3/31/2007	1,791.03	1,791.03	-						
3/5/2007	4156	IMAGE MAR	3/31/2007	3,284.40	3,284.40	-						
3/6/2007	4157	MECA SPOR	3/31/2007	130.00	130.00	-						
3/6/2007	4158	CENTENNIA	3/31/2007	39.56	39.56	-						
3/6/2007	4159	HOMEHA	3/31/2007	83.64	83.64	-	✓	✓	✓	✓	✓	N/A

Winn Pairsh School Board
 Atlanta High School
 Schedule 2
 June 30, 2007

Check Date	Check #	Payee	Cleared Bank	Amount	Per Bank Statement	Difference	A	B	C	D	E	Notes
3/6/2007	4161	SHELTONS	3/31/2007	7.58	7.58	-						
3/6/2007	4162	FLOWERSOF	3/31/2007	169.39	169.39	-						
3/9/2007	4163	JUMP	3/31/2007	75.00	75.00	-						
3/12/2007	4164	DUBACH	3/31/2007	381.50	381.50	-						
3/12/2007	4165	LHSAA	3/31/2007	47.00	47.00	-						
3/13/2007	4166	BELLSOUTH	3/31/2007	173.36	173.36	-						
3/13/2007	4167	GRAD SALE	3/31/2007	610.00	610.00	-						
3/13/2007	4168	LATROPHIE	4/30/2007	82.50	82.50	-	✓	X	①	✓	N/A	
3/13/2007	4169	PHORNE	3/31/2007	9.00	9.00	-						
3/13/2007	4170	TOMB	3/31/2007	207.83	207.83	-						
3/13/2007	4171	GECAP	3/31/2007	19.81	19.81	-						
3/14/2007	4172	ORIENTAL	3/31/2007	100.30	100.30	-						
3/14/2007	4173	BITS	3/31/2007	8.95	8.95	-						
3/15/2007	4174	HH TIRE	3/31/2007	16.75	16.75	-						
	4175			-	-	-	X	X	X	X	X	Could not determine if check was blank, void or o/s for 6/30/07.
3/15/2007	4176	USPOST	3/31/2007	39.00	39.00	-						
3/18/2007	4177	SAM'S CLUB	3/31/2007	400.00	400.00	-	X	X	①	X	N/A	
3/18/2007	4178	HUGH O'BRI	4/30/2007	150.00	150.00	-	✓	✓	✓	✓	N/A	
3/19/2007	4179	HOLIDAYSE	3/31/2007	1,056.00	1,056.00	-						
8/25/2006	4180	WPSBO	8/31/2006	1,600.37	1,600.37	-	1,600.37	X	X	X	X	This disbursement was traced to a blank check.
	4181			-	-	-	N/A	N/A	N/A	N/A	N/A	Voided check
	4182			-	-	-	N/A	N/A	N/A	N/A	N/A	Voided check
3/21/2007	4183	FRANCES	3/31/2007	67.20	67.20	-						
3/21/2007	4184	PCOLLINS	3/31/2007	28.80	28.80	-						
3/21/2007	4185	JANICE	3/31/2007	300.00	300.00	-						
3/23/2007	4186	SALTER	3/31/2007	1,647.00	1,647.00	-						
3/23/2007	4187	MOODY	4/30/2007	923.75	923.75	-						
3/23/2007	4188	CARLANG	3/31/2007	79.60	79.60	-						
3/26/2007	4189	SLUSHP	4/30/2007	68.10	68.10	-						
3/26/2007	4190	BELLSOUTH	4/30/2007	173.36	173.36	-						
3/26/2007	4191	ORIENTAL	4/30/2007	30.85	30.85	-						
3/27/2007	4192	WALMART	4/30/2007	620.13	620.13	-	X	X	①	X	N/A	
3/20/2007	4193	PROVINE	5/31/2007	640.00	640.00	-	X	X	①	X	N/A	
3/29/2007	4194	LANGNICH	4/30/2007	70.00	70.00	-						
3/29/2007	4195	JANICE	3/31/2007	26.00	26.00	-						
3/29/2007	4196	LAFBLA	6/30/2007	55.00	55.00	-						
3/29/2007	4197	USPOST	4/30/2007	12.09	12.09	-						
3/29/2007	4198	LAFBLA	5/31/2007	1,050.00	1,050.00	-						
3/29/2007	4199	TROPHYDEP	4/30/2007	95.02	95.02	-						
4/2/2007	4200	JUMP	4/30/2007	75.00	75.00	-						

Winn Parish School Board
 Atlanta High School
 Schedule 2
 June 30, 2007

Check Date	Check #	Payee	Cleared Bank	Amount	Per Bank Statement	Difference	A	B	C	D	E	Notes
4/2/2007	4201	GECAP	4/30/2007	722.00	722.00	-						
5/7/2007	4202	WALMART	4/30/2007	1,026.53	1,026.53	-	X	X	①	X	N/A	
4/6/2007	4203	LATROPHIE	4/30/2007	18.75	18.75	-						
4/10/2007	4204	REBECCAC	4/30/2007	192.00	192.00	-						
	4205			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check
4/11/2007	4206	CARROL'S	4/30/2007	41.00	41.00	-						
4/11/2007	4207	HOMEHA	4/30/2007	58.90	58.90	-						
4/11/2007	4208	USPOST	4/30/2007	78.00	78.00	-						
4/11/2007	4209	CASEY BLA	4/30/2007	27.39	27.39	-						
4/11/2007	4210	VIOLA	4/30/2007	27.39	27.39	-						
4/11/2007	4211	SCHOOLEVE	4/30/2007	196.94	196.94	-						
4/11/2007	4212	SCHOO	4/30/2007	101.38	101.38	-	✓					
4/11/2007	4213	BILLIE	4/30/2007	364.00	364.00	-		X	①	✓	N/A	
4/11/2007	4214	COLE	4/30/2007	225.01	225.01	-						
4/11/2007	4215	PINCOLLEC	4/30/2007	67.91	67.91	-						
4/11/2007	4216	KAYES	4/30/2007	80.97	80.97	-						
4/11/2007	4217	TAYLOR	4/30/2007	814.20	814.20	-						
4/12/2007	4218	FOX'S	4/30/2007	74.07	74.07	-						
3/25/2007	4219	EXCELSIOR	5/31/2007	813.00	813.00	-						
3/25/2007	4220	LHSAA	4/30/2007	93.00	93.00	-						
4/13/2007	4221	SCI-PORT	4/30/2007	2,230.00	2,230.00	-						
4/16/2007	4222	SPANGLER	4/30/2007	980.00	980.00	-						
4/19/2007	4223	BANKOFWIN	4/30/2007	164.00	164.00	-						
4/20/2007	4224	SPANGLER	5/31/2007	67.26	67.26	-						
4/20/2007	4225	SCI-PORT	4/30/2007	15.00	15.00	-						
4/20/2007	4226	GOOD	4/30/2007	406.00	406.00	-						
4/23/2007	4227	PELICAN	5/31/2007	91.90	91.90	-						
4/26/2007	4228	UMD	5/31/2007	277.50	277.50	-						
5/1/2007	4229	GECAP	5/31/2007	739.05	739.05	-						
5/1/2007	4230	WP/SBO		85.22	-	85.22	X	X	X	X	✓	This check was found to be voided.
5/1/2007	4231	POSEY	5/31/2007	663.00	663.00	-	✓	X	①	✓	N/A	
5/1/2007	4232	CENTENNIA	5/31/2007	84.15	84.15	-						
5/1/2007	4233	AT&T	5/31/2007	206.03	206.03	-						
5/1/2007	4234	BEVERLY	6/30/2007	18.40	18.40	-						
5/1/2007	4235	SLUSHP	5/31/2007	94.10	94.10	-						
5/1/2007	4236	SCHOLA	5/31/2007	1,245.04	1,245.04	-						
5/1/2007	4237	JR FOSTER	5/31/2007	151.00	151.00	-						
5/2/2007	4238	KEMAH BOA	5/31/2007	116.60	116.60	-						
5/2/2007	4239	GOLDEN	5/31/2007	365.50	365.50	-						
	4240			-	-	-	N/A	N/A	N/A	N/A	✓	Voided check

Winn Parish School Board
 Atlanta High School
 Schedule 2
 June 30, 2007

Check Date	Check #	Payee	Cleared Bank	Amount	Per Bank Statement	Difference	A	B	C	D	E	Notes
5/8/2007	4241	PROVINE	5/31/2007	38.00	38.00	-						
	4242			-	174.95	(174.95)	X	X	✓	X	N/A	Not recorded on General Ledger. Check written payable to the Subway.
5/10/2007	4243	JUMP	5/31/2007	333.50	333.50	-						
5/10/2007	4244	FOX'S	6/30/2007	117.00	117.00	-						
5/11/2007	4245	BETTY C	5/31/2007	97.80	97.80	-						
5/16/2007	4246	JUM	5/31/2007	125.00	125.00	-						
5/17/2007	4247	JUMP	5/31/2007	355.00	355.00	-						
5/17/2007	4248	SCHOOLTEE		575.00	-	575.00	X	X	X	X	X	Check outstanding at 6/30/07.
5/17/2007	4249	WALMART	5/31/2007	474.94	474.94	-						
5/17/2007	4250	WSHS	5/31/2007	75.00	75.00	-						
5/17/2007	4251	NSU BASKE	5/31/2007	250.00	250.00	-						
5/18/2007	4252	WALMART		190.00	-	190.00	X	X	X	X	X	Check outstanding at 6/30/07.
5/18/2007	4253	PHORNE	5/31/2007	132.16	132.16	-						
5/21/2007	4254	WALMART	5/31/2007	803.70	803.70	-	X	X	✓	X	N/A	
5/23/2007	4255	LAFBLA	5/31/2007	2,231.00	2,231.00	-						
5/23/2007	4256	WPSBO	5/31/2007	99.55	99.55	-						
5/30/2007	4257	SHA	6/30/2007	40.00	40.00	-						
6/4/2007	4258	MCLAREN	6/30/2007	800.00	800.00	-						
6/15/2007	4259	JANICE	6/30/2007	600.00	600.00	-						
6/16/2007	4260	SAM'SCLUB	6/30/2007	350.00	350.00	-	X	X	①	X	N/A	Not recorded on General Ledger. Cleared Bank. Made payable to Jennifer Lashley.
	4261			-	419.22	(419.22)	X	X	①	X	N/A	Could not determine if check was blank, void or o/s for 6/30/07.
	4262			-	-	-	X	X	X	X	X	
6/20/2007	4263	LATROPHIE	6/30/2007	91.00	91.00	-						
6/20/2007	4264	AT&T		221.50	-	221.50						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
	4265			-	-	-	X	X	X	X	X	Could not determine if check was blank, void or o/s for 6/30/07.
	4266			-	-	-	X	X	X	X	X	Could not determine if check was blank, void or o/s for 6/30/07.
6/28/2007	4267	USPOST		7.80	-	7.80						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/28/2007	4268	BEVERLY		177.16	-	177.16						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/28/2007	4269	QUILL		73.79	-	73.79						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/28/2007	4270	HOMEHA		156.91	-	156.91						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/28/2007	4271	EYE		79.90	-	79.90						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4272	FLOWERSOF		5.64	-	5.64						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4273	RED RIVER		316.07	-	316.07						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4274	L.A. ASSO		125.00	-	125.00						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4275	CENTENNIA		134.18	-	134.18						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4276	BELLSOUTH		402.61	-	402.61						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4277	BILLIE		103.00	-	103.00						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4278	SHORNE		175.00	-	175.00						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4279	EVA'S		25.00	-	25.00						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.

Winn Parish School Board
Atlanta High School
Schedule 2
June 30, 2007

Check Date	Check #	Payee	Cleared Bank	Amount	Per Bank Statement	Difference	A	B	C	D	E	Notes
6/30/2007	4280	GECAP		1,775.08	-	1,775.08						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4281	COLE		97.20	-	97.20						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4282	MECA SPOR		1,162.00	-	1,162.00						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4283	KAYES		381.93	-	381.93						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4284	LATROPHIE		657.25	-	657.25						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4285	MODERN		394.01	-	394.01						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4286	IMAGE		1,617.49	-	1,617.49						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4287	POSITIVE		116.95	-	116.95						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4288	ATDAMER		6,954.31	-	6,954.31						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
6/30/2007	4289	IINSURANC		300.00	-	300.00						Outstanding 6/30/07. Cleared bank statement dated 7/31/07.
	4290-4296			-	-	-						Checks were written for 6/30/08 year end.
6/30/2007	4297	ATDAMER		100.00	-	100.00						Outstanding 6/30/07.
6/30/2007	4298	LHSAA		100.00	-	100.00						Outstanding 6/30/07.
6/30/2007	4299	API		58.95	-	58.95						Outstanding 6/30/07.
6/30/2007	4300	RENAISSAN		468.12	-	468.12						Outstanding 6/30/07.
6/30/2007	4301	TULLOS		10.00	-	10.00						Outstanding 6/30/07.
6/30/2007	4302	SCHOOLTEE		200.00	-	200.00						Outstanding 6/30/07.
6/30/2007	4303	READER		200.00	-	200.00						Outstanding 6/30/07.
6/30/2007	4304	SHOOT		200.00	-	200.00						Outstanding 6/30/07.
TOTALS				152,520.00	99,656.09	52,863.91						

Explanation of Differences:

- 17,665.85 Total Checks not clearing 6/07 bank stmt still remains outstanding
- 7,714.15 Checks recorded on general ledger that cleared bank in prior period for different amounts.
- (1,200.17) Amounts not recorded on general ledger but have cleared the bank
- 20,829.14 Checks recorded on general ledger that traced back to a blank or voided check
- 7,854.94 Checks recorded on general ledger for different amount than what actually cleared the bank.

Procedures:

- Irregular/unusual disbursement examined.
- A** - Traced to supporting documentation - invoice, purchase order, check request
- B** - Expenditure has principal signature of approval
- C** - Cancelled check has authorized signatures
- D** - Cancelled check agrees to supporting documentation and to the subsidiary ledger
- E** - Traced to void/blank check

Tickmark Legend:

- Yes
- No
- N/A** - Not applicable
- Signature appears to be a stamped copy
- Amount does not agree to supporting documentation

Winn Parish School Board
Atlanta High School
HSBC Business Solutions/Northern Tool & Equipment Co.
Schedule 3

<u>Date of Statement</u>	<u>Beginning Balance</u>	<u>Finance Charge</u>	<u>Late Payment</u>	<u>Membership Fee</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>	<u>Payments</u>	<u>Ending Balance</u>
9/17/06	\$ -	\$ -	\$ -	\$ -	\$ 222.20	\$ -	\$ -	\$ 222.20
10/17/06	222.20	-	-	-	-	-	-	222.20
11/17/06	222.20	-	-	-	-	-	-	222.20
12/17/06	222.20	-	-	-	-	-	222.20	-
4/17/07	-	-	-	-	-	4,608.53	-	4,608.53
5/17/07	4,608.53	154.49	25.00	-	-	-	-	4,788.02
6/17/07	4,788.02	60.11	25.00	-	-	-	129.00	4,744.13
TOTALS		\$ 214.60	\$ 50.00	\$ -	\$ 222.20	\$ 4,608.53	\$ 351.20	

Winn Parish School Board
Atlanta High School
Lowe's Business Account
Schedule 4

<u>Date of Statement</u>	<u>Beginning Balance</u>	<u>Finance Charge</u>	<u>Late Payment</u>	<u>Membership Fee</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>	<u>Payments</u>	<u>Ending Balance</u>
12/17/06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 696.78	\$ -	\$ 696.78
1/17/07	696.78	13.67	-	-	-	140.42	60.00	790.87
2/17/07	790.87	15.47	-	-	-	203.22	70.00	939.56
3/17/07	939.56	14.98	-	-	-	-	79.00	875.54
4/17/07	875.54	30.34	30.00	-	-	1,619.99	-	2,555.87
5/17/07	2,555.87	42.76	-	-	-	99.53	293.00	2,405.16
6/17/07	2,405.16	<u>44.78</u>	<u>30.00</u>	<u>-</u>	<u>-</u>	<u>82.58</u>	<u>-</u>	2,562.52
TOTALS		\$ 162.00	\$ 60.00	\$ -	\$ -	\$ 2,842.52	\$ 502.00	

Winn Parish School Board
Atlanta High School
Home Depot Invoice Recap
Schedule 5

<u>Date of Purchase</u>	<u>Invoice Number</u>	<u>Description</u>	<u>Sales Price</u>	<u>Sales Tax</u>	<u>Total Purchased</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>
6/25/06	5122993	Z - Tractor	\$ 2,999.00	\$ 269.91	\$ 3,268.91	\$ -	\$ 3,268.91
7/31/06	9151226	WHDSR315 DWW (Washer)	349.00	31.41	380.41	-	380.41
9/2/06	6580054	Paint, Handsander, Tape, Trayset, Brushes	112.90	10.16	123.06	-	123.06
11/22/06	5613660	S/O Class 22	699.00	48.93	747.93	-	747.93
TOTALS			\$ 4,159.90	\$ 380.41	\$ 4,520.31	\$ -	\$ 4,520.31

Winn Parish School Board
Atlanta High School
Office Depot Invoice Recap
Schedule 6

<u>Date of Purchase</u>	<u>Invoice Number</u>	<u>Description</u>	<u>Sales Price</u>	<u>Sales Tax</u>	<u>Total Purchased</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>
6/28/06	3427984140010	BGNFE670G FS Series (Laptop)	\$ 1,449.99	\$ 101.50	\$ 1,551.49	\$ -	\$ 1,551.49
6/28/06	3427985160010	BGNFE670G FS Series (Laptop)	1,449.99	101.50	1,551.49	-	1,551.49
11/29/06	3639959370010	Flash Media, EPSB/1GB	24.99	1.75	26.74	-	26.74
11/30/06	3639934440010	Camera/printer Bundle	179.99	12.60	192.59	-	192.59
4/20/07	3840059920010	Cartridge, Toner, TN250	69.98	4.90	74.88	-	74.88
5/12/07	349036925000	Envelopes, Universal Battery, Pens, 2 \$50 Cingular Wireless cards, Umbrella, Transpod for	337.12	30.34	367.46	-	367.46
TOTALS			\$ 3,512.06	\$ 252.59	\$ 3,764.65	\$ -	\$ 3,764.65

**Winn Parish School Board
Atlanta High School
Sam's Club
Schedule 7**

<u>Date of Statement</u>	<u>Beginning Balance</u>	<u>Finance Charge</u>	<u>Late Payment</u>	<u>Membership Fee</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>	<u>Payments</u>	<u>Ending Balance</u>
6/2/05	\$ -	\$ -	-	\$ 130.20	\$ 68.28	-	-	\$ 198.48
7/2/05	198.48	1.00	29.00	-	-	-	-	228.48
8/2/05	228.48	1.06	29.00	-	-	-	-	258.54
9/2/05	258.54	(1.06)	(29.00)	-	-	-	228.48	-
10/2/05	-	-	-	-	110.26	-	-	110.26
11/2/05	110.26	-	-	-	748.91	-	177.08	682.09
12/2/05	682.09	-	-	-	-	-	682.09	-
2/2/06	-	-	-	-	165.54	-	-	165.54
3/2/06	165.54	-	-	-	243.96	-	165.54	243.96
4/2/06	243.96	-	-	-	365.62	8.84	243.96	374.46
5/2/06	374.46	6.78	29.00	-	-	172.67	-	582.91
6/2/06	582.91	8.90	-	-	326.63	51.87	374.46	595.85
7/2/06	595.85	4.02	-	-	-	508.04	586.95	520.96
8/2/06	520.96	4.33	10.00	-	-	234.89	-	770.18
9/2/06	770.18	8.55	-	-	176.04	514.09	150.00	1,318.86
10/2/06	1,318.86	50.91	29.00	-	302.21	338.62	-	2,039.60
11/2/06	2,039.80	35.56	-	-	400.00	767.47	300.00	2,942.83
12/2/06	2,942.83	36.46	29.00	-	-	37.50	-	3,045.79
1/2/07	3,045.79	38.68	29.00	-	-	749.89	200.11	3,663.25
2/2/07	3,663.25	89.90	-	-	85.77	151.35	400.00	3,590.27
3/2/07	3,590.27	49.16	29.00	-	125.42	75.45	-	3,869.30
4/2/07	3,869.30	60.48	-	-	385.84	324.03	600.00	4,039.65
5/2/07	4,039.65	69.18	29.00	-	-	760.10	-	4,897.93
6/2/07	4,897.93	111.90	29.00	-	393.93	627.59	300.00	5,760.35
7/2/07	5,760.35	191.12	29.00	-	-	255.90	350.00	5,886.37
TOTALS		\$766.93	\$271.00	\$ 130.20	\$ 3,898.41	\$ 5,578.30	\$4,758.67	

**Winn Parish School Board
Atlanta High School
Wal-Mart Community
Schedule 8**

<u>Date of Statement</u>	<u>Beginning Balance</u>	<u>Finance Charge</u>	<u>Late Payment</u>	<u>Authorized Purchases</u>	<u>Unauthorized Purchases</u>	<u>Payments</u>	<u>Ending Balance</u>
7/16/05	\$1,181.70	\$ -	\$ 17.40	\$ 280.67	-	\$ 21.64	\$ 1,458.13
8/16/05	1,458.13	-	-	142.20	-	1,513.07	87.26
9/16/05	87.26	-	-	248.10	-	90.64	244.72
10/16/05	244.72	-	-	141.70	-	248.10	138.32
11/16/05	138.32	-	-	297.84	-	141.70	294.46
12/16/05	294.46	-	4.42	686.89	-	-	985.77
1/16/06	985.77	-	0.02	180.91	-	984.73	181.97
2/16/06	181.97	-	-	369.84	-	196.79	355.02
3/16/06	355.02	-	-	418.89	-	355.96	417.95
4/16/06	417.95	-	-	552.34	-	418.89	551.40
5/16/06	551.40	-	8.27	686.37	23.29	-	1,269.33
6/16/06	1,269.33	-	(8.27)	1,649.65	767.80	1,292.00	2,386.51
7/16/06	2,386.51	-	33.77	-	376.56	135.34	2,661.50
8/16/06	2,661.50	-	5.62	143.97	132.23	2,286.51	656.81
9/16/06	656.81	-	9.85	375.65	345.61	-	1,387.92
10/16/06	1,387.92	-	11.82	555.07	527.97	600.00	1,882.78
11/16/06	1,882.78	-	-	555.26	263.66	1,882.78	818.92
12/16/06	818.92	-	12.28	165.83	141.92	-	1,138.95
1/16/07	1,138.95	-	4.79	196.20	1,222.87	819.51	1,743.30
2/16/07	1,743.30	-	11.15	513.10	481.07	1,000.00	1,748.62
3/16/07	1,748.62	-	15.08	379.89	737.06	743.30	2,137.35
4/16/07	2,137.35	-	7.36	110.76	495.37	1,646.66	1,104.18
5/16/07	1,104.18	-	16.56	426.13	864.22	-	2,411.09
6/16/07	2,411.09	-	16.99	458.93	239.10	1,278.64	1,847.47
TOTALS		\$ -	\$ 167.11	\$ 9,536.19	\$ 6,618.73	\$ 15,656.26	

Office of the Superintendent
Winn Parish School Board

Post Office Box 430
304 East Court Street
Winnfield, LA 71483-0430

Telephone: 318-628-6936
Fax: 318-628-2582
www.winnpsb.org

October 25, 2007

Ms. Suzanne Elliott
Louisiana Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Atlanta High School audit for FYE June 30, 2007

Dear Ms. Elliott:

Enclosed is our plan of corrective action in response to the findings in the agreed-upon procedures report. It includes a description of the action we took against the person allegedly responsible for misappropriation of funds, and the actions we plan to take so that this does not reoccur.

Please let me know if you need any additional information.

Sincerely,


Steve Bartlett
Superintendent

2007 OCT 29 10:17

Office of the Superintendent
Winn Parish School Board

Post Office Box 430
304 East Court Street
Winnfield, LA 71483-0430

Telephone: 318-628-6936
Fax: 318-628-2582
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October 25, 2007

Mr. Ernest Sasser
Payne, Moore & Herrington, LLP
Certified Public Accountants
1419 Metro Drive
P. O. Box 13200
Alexandria, LA 71315-3200

RE: Atlanta High School audit for FYE June 30, 2007

Dear Mr. Sasser:

The person allegedly responsible for the misappropriation of funds at Atlanta High School was relieved of her duties on June 28, 2007, which is the date that management was first made aware that there was a problem. On this date, management notified its legal counsel, its independent auditing firm, the Winn Parish Sheriff's Office, and the Louisiana Legislative Auditor's Office of the apparent misappropriation of funds. The employee submitted her official resignation in July 2007.

Management has discussed various measures to prevent this from occurring in the future. We have already put in place a tickler file, or checklist, so we can be aware of which schools' monthly financial reports we have received and the date received. We have also put in place a label that each principal is required to affix to their monthly financial statements. This label provides documentation that the principal received the unopened bank statement, and they must record the ending bank statement balance so that management has assurance that the principal is aware of their bank balance. The principal retains custody of the label, and when the bank reconciliation and monthly financial report is received from the secretary, the principal must document on the label that the bank statement balance agrees with the balance used in the bank reconciliation. After the principal's review, he/she affixes the label to the financial report, which is then sent to the central office to be reviewed and placed in the tickler file.

In addition to the measures listed above, we also plan to have more inservice training for school-level staff. We have already been having an annual meeting prior to the beginning of school in which all school principals and secretaries are required to attend. At this meeting, the superintendent, the business manager, the independent auditor, and other central office staff are present and discuss various financial issues and policies, and review the school activity accounts manual. This year we included assistant principals (and curriculum coordinators, who are second in authority at the schools which do not have assistant principals) from each school.

We also plan to have at least two meetings per year with all school secretaries for a "round table" type discussion and to address any issues or concerns that secretaries may have. All secretaries will be required to attend. We will reinforce our policies and procedures at these meetings.

Finally, the Winn Parish School Board has instructed, per Board action, that all schools be audited annually. We are to continue to have our independent auditors perform the audit for three schools per year as a part of our annual audit, as has been the practice for many years. In addition to that, the Board has instructed the business manager to audit the remaining five schools.

We regret very much that this misappropriation of funds has occurred in our school district. I can assure you that we are doing everything we know to do to prevent this from happening again. Please let me know if I can be of further assistance.

Sincerely,

A handwritten signature in cursive script that reads "Steve Bartlett".

Steve Bartlett
Superintendent