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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2008

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 1/14/09

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2008

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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
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THE ROBINETTE FIRM
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INDEPENDENT ACCOUNTANTS' REPORT

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

We have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 2008. The school district management is responsible for the school accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

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

The Robinette Firm, APAC
The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana
December 15, 2008

RAYVILLE HIGH SCHOOL

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

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

Richland State Bank \$51,787.94

- d. We determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. We examined all interfund transfers, if any.
There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in 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, 2008.

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

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

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

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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 schedule for the school year. We selected every home game and tested the receipt for items a through d above.

C. EXPENDITURES

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

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

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES (Continued)

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

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

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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

REVENUES

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

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

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 2

RAYVILLE HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Reimbursement was made for a \$40 gas receipt as well as mileage.
4. None.
5. None.
6. None.
7. None.
8. Check # 31594 included a reimbursement for mileage and a gas receipt.
9. None.
10. Check # 30998 was payment for a funeral floral arrangement, which is not an allowable expenditure.

Our recommendations are as follows:

- 2008-1** The payment of mileage and reimbursement for gas are unnecessary expenditures as it reflects a "double-dipping." Expense reports should be reviewed and travel policy should be followed.

CORRECTIVE ACTION PLAN: We will follow the correct travel policy.

Contact Person: Georgia Ineichen

- 2008-2** The purchase of floral arrangements for individuals should not be made with public funds as it is in violation of state spending statutes.

CORRECTIVE ACTION PLAN: We will pay for flowers out of the teacher courtesy fund.

Contact Person: Georgia Ineichen

HOLLY RIDGE ELEMENTARY

HOLLY RIDGE ELEMENTARY

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

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

Bancorp South	\$17,296.93
---------------	-------------

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

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

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

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

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

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

Cash was invested in a public NOW account.

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

B. REVENUES

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

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

HOLLY RIDGE ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES (Continued)

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

C. EXPENDITURES

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

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

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

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

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

REVENUES

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

1. None.
2. Receipt #142198 indicates funds were received 7 days prior to deposit.
3. None.
4. None

We make the following recommendations:

2008-1 Timely deposits prevent the loss of funds and aid in accurate record-keeping. We recommend teachers and sponsors should be reminded to turn in deposits on a daily basis so that all money can be deposited daily.

CORRECTIVE ACTION PLAN: A meeting was held with staff and faculty about turning in money daily, so deposits and receipts will not be lost. This should also help in record-keeping.

Contact Person: Clovis Christman

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. Check #11659 to Sam's Club included the payment of \$34 in sales tax as well as numerous purchases with no apparent school purpose.
9. None.
10. Check #11659 listed in item 8 above included items with no apparent school purpose. Check #12017 was not an allowable expenditure.

Our recommendations are as follows:

2008-2 We noted two instances where expenditures were made for items that are not allowable based on state law. Employees should familiarize themselves with applicable state laws to avoid violating these statutes.

CORRECTIVE ACTION PLAN: We were familiar with these laws and will not buy these items in the future.

Contact Person: Clovis Christman

2008-3 We noted one check which included payment of \$34 in sales tax as well as numerous items with no apparent school purpose. These expenditures do not meet reasonable and necessary criteria and should be avoided.

CORRECTIVE ACTION PLAN: These items were bought under another school principal, we will not buy these items and we will pay more attention to the charging of sales tax.

Contact Person: Clovis Christman

RAYVILLE JUNIOR HIGH SCHOOL

RAYVILLE JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

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

Bancorp South	\$4,008.32
---------------	------------

- 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, 2008.

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

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

1452	Judy Bell	5.00	11/03/04
2375	Abana Flower & Gifts	41.00	9/06/07
2380	Abana Flower & Gifts	50.00	9/06/07
2573	Jennifer Armstrong	60.00	3/19/08

RAYVILLE JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

B. REVENUES

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

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

C. EXPENDITURES

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

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

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES (Continued)

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

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

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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

CASH

2008-1 Several checks over 90 days are listed as outstanding on the bank reconciliation. Steps should be taken to research these checks. If the checks were lost or incorrectly issued, they should be voided. Unclaimed checks should be remitted to the state.

CORRECTIVE ACTION PLAN: Checks #1452, 2375, 2380, and 2573 will be researched by Karen Brooks. We will either void or remit the checks as appropriate.

Contact Person: Karen Brooks, Tony Guirlando

REVENUES

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

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

RAYVILLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. One invoice was not properly canceled to prevent duplicate payment.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2008-2 During our procedures, we noted 1 of the 25 invoices tested were not properly canceled. All invoices should be marked 'paid' upon payment in order to cancel the invoice and prevent duplicate payment.

CORRECTIVE ACTION PLAN: All invoices will be marked "paid" upon payment.

Contact Person: Tony Guirlando, Karen Brooks

DELHI MIDDLE SCHOOL

DELHI MIDDLE SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 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.

Regions	\$24,089.57
---------	-------------
 - d. We determined the propriety of deposits in transit, if any.

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

There were no interfund transfers.
 - f. There were no outstanding checks at June 30, 2008.
2. There were no certificates of deposit at June 30, 2008.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old at year-end.

DELHI MIDDLE SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

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

C. EXPENDITURES

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

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

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

DELHI MIDDLE SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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

REVENUES

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

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

DELHI MIDDLE SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. Check #11617 to D & H Sports was paid late.
7. None.
8. Late charges were incurred on check #11617 listed above in the amount of \$2.68.
9. None.
10. None.

Our recommendations are as follows;

2008-1 One disbursement was for a past-due invoice and a late charge was incurred. Care should be taken to pay bills on a timely basis to avoid such unnecessary charges.

CORRECTIVE ACTION PLAN: All bills will be paid in a timely manner to keep from paying any late charges.

Contact Person: Shirley McDade

DELHI HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

At the request of *management*, procedures were not performed on this school. The school is involved in an investigation of financial irregularities.

MANGHAM JUNIOR HIGH SCHOOL

MANGHAM JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$28,676.89
---------------------	-------------
 - d. We determined the propriety of deposits in transit, if any.

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

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. We obtained a list of certificates of deposit as of June 30, 2008:
 - a. Certificates of Deposit

#13275	10,477.75
#19681	12,820.08
 - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS (Continued)

4. There were no outstanding checks over 90 days old at June 30, 2008.

B. REVENUES

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

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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 10, Summary of Findings, Observations and Recommendations.

MANGHAM JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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

REVENUES

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

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

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

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.

MANGHAM ELEMENTARY SCHOOL

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

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

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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.

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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

REVENUES

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

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

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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.

RAYVILLE ELEMENTARY SCHOOL

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

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

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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.

RAYVILLE ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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

REVENUES

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

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

RAYVILLE ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Check #12496 to Chick-Fil-A did not have an adequate receipt.
4. Check #12407 to Glover Hardware differed from the invoices by \$40.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2008-1 We noted two instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Teachers were made aware that proper receipt must be turned in before the school can pay for field trip expenses. Invoices are checked and signed off by two employees before being paid.

Contact Person: Gloria Gallman, Stacy Lee

START ELEMENTARY SCHOOL

START ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$66,902.80
---------------	-------------
 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2008.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. We supported the outstanding checks at June 30, 2008 by comparing them to checks clearing in subsequent month bank statement.
2. We obtained a list of certificates of deposit for the year and:
 - a. C.D., Richland State Bank \$67,975.72
 - 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 Certificate of Deposit and one public NOW accounts.
4. There were no outstanding checks over 90 days old at June 30, 2008.

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

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

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES

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

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

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

START ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

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

CASH

2008-1 The recorded balance of the certificate of deposit at June 30, 2008 did not reflect the March 4, 2008 renewal and addition of interest. Interest should be recorded and the balance on the general ledger should reflect the balance at the bank.

CORRECTIVE ACTION PLAN: Steps were taken to record interest and correct balance on the ledger.

Contact Person: Joy Davis, Connie Skains

REVENUES

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

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

START ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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 #4580 to Landon Sapp was \$7 in excess of the meal amount allowed. We were unable to determine if the excess was reimbursed to the school.

Our recommendations are as follows:

- 2008-2** Employees should be informed of the district's travel policies. In the event reimbursement is necessary, the records should clearly reflect the date and amount of the reimbursement.

CORRECTIVE ACTION PLAN: Travel policy reimbursement forms will be filled out by employees and records kept of reimbursement.

Contact Person: Joy Davis, Connie Skains

DELHI ELEMENTARY SCHOOL

DELHI ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust	\$33,665.64
-----------------------	-------------
 - d. We determined the propriety of deposits in transit.

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

There were no interfund transfers.
 - f. We traced outstanding checks at June 30, 2008 to 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, 2008.
 - 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. The following were outstanding checks at June 30, 2008 that were over 90 days old:

10409	Modern Office Concepts	103.20	3/20/08
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DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

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.

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES

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

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

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

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

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

REVENUES

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

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

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. 21 Invoices were not properly canceled.
2. Check #10305 to Modern Office Concepts did not have the required two signatures.
3. Check #10454 to LaQuinta did not have adequate evidence of receipt.
4. There was a missing invoice for check #10454 listed above.
5. Proper documentation was not available for check #10454 listed above.
6. Three invoices were paid late and incurred late charges.
7. None.
8. Late charges of \$6.19 and \$8.64 were paid on check #10195 and #10379, respectively. Check #10437 was a duplicate payment of check #10379.
9. None.
10. None.

Our recommendations are as follows:

- 2008-1** We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of on original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: No checks will be written without all backup documentation.

Contact Person: Shelly Crawford

- 2008-2** Three invoices included late charges totaling \$23.47. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

CORRECTIVE ACTION PLAN: To help on timely payments, bills will be paid once a week on a schedule.

Contact Person: Shelly Crawford

DELHI ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES, continued

2008-3 Twenty one invoices were not properly canceled. Marking all original invoices as "paid" prevents duplicate payments.

CORRECTIVE ACTION PLAN: All office staff have been notified that all documentation presented for payment will be stamped at the time of payment.

Contact Person: Shelly Crawford

2008-4 State law requires two signatures to disburse school funds. One check was noted with only one signature. The practice should cease.

CORRECTIVE ACTION PLAN: This was an oversight. It will not happen again.

Contact Person: Shelly Crawford

MANGHAM HIGH SCHOOL

MANGHAM HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

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

Richland State Bank	\$39,425.95
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

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

2. There are no certificates of deposit at June 30, 2008

b. We tested the reasonableness of interest income.

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

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS (Continued)

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

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - 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 schedule for the school year. We selected every home game and tested the receipt for items a through d above.

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

3. EXPENDITURES

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

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

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

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

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

REVENUES

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

- A. None.
- B. One deposit selected for testing was deposited 5 days after receipt.
- C. None.
- D. None.

Our recommendations are as follows:

2008-1 All money received should be deposited on a timely basis. Daily deposits prevent loss of funds and aid in accurate record-keeping.

CORRECTIVE ACTION PLAN: Deposits will be done daily, when possible.

Contact Person: Doneita McCall

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Check #18183 to Sonic did not have adequate evidence of receipt.
4. Proper documentation was not obtained prior to issuing the following check:
18183 Sonic \$60.00
5. Proper documentation was not available for the check listed above.
6. The following invoices were paid over 90 days past due:
18261 Varsity Spirit Fashions \$2,048.08
18470 Long's Products 87.25
18631 D & H Sports 1,811.85
7. None.
8. Check #18158 to LHSAA included a penalty.
9. None.
10. None.

Our recommendations are as follows:

- 2008-2** We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: All staff have been informed of the proper procedure and type of supporting documentation required.

Contact Person: Doneita McCall

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES, Continued

2008-3 Three invoices were paid over 90 days late. Late payment of invoices could result in inaccurate records and unnecessary late charges. All invoices should be paid in a timely manner. One invoice resulted in the vendor establishing payment terms with the threat of \$419 in late fees. Sponsors should not be allowed to order merchandise until the activity has the ability to pay for the purchase.

CORRECTIVE ACTION PLAN: In the future, no purchase order will be issued unless funds are available.

Contact Person: Doneita McCall, Althan Smith

2008-4 One check involved the payment of a penalty for late filing of an athletic report. The payment of penalties is an unnecessary use of public funds. A calendar should be established to aid in timely filing of the reports.

CORRECTIVE ACTION PLAN: No student will be allowed to practice until all documentation has been completed. A check-off list for required documentation will be developed.

Contact Person: Althan Smith, Danny Walters

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2008

RAYVILLE HIGH SCHOOL

Revenues

2007-1 Evidence of dual control
Status: Resolved

Expenditures

2007-2 Payment of sales tax.
Status: Resolved

2007-3 Timely deposits
Status: Resolved

2007-4 Late payment of invoices
Status: Resolved

HOLLY RIDGE ELEMENTARY

Revenues

None

Expenditures

2007-2 Cancellation of invoices
Status: Resolved

2007-3 Inadequate supporting documentation
Status: Resolved

RAYVILLE JUNIOR HIGH

Cash

2007-1 Old outstanding check
Status: See finding 2008-1

Revenues

2007-2 Timely deposit of receipts.
Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2008

RAYVILLE JUNIOR HIGH, CONTINUED

2007-3 Dual Control
Status: Resolved

Expenditures

None

DELHI MIDDLE SCHOOL

Revenues

None

Expenditures

2007-1 Allowable expenditures
Status: Resolved

DELHI HIGH SCHOOL

Revenues

2007-1 Dual control over concession receipts.
Status: Unresolved

2007-2 Teacher receipts
Status: Unresolved

2007-3 Accounting posting errors
Status: Unresolved

2007-4 Game receipts
Status: Unresolved

2007-5 Deposit of receipts
Status: Unresolved

Expenditures:

2007-6 Cancellation of invoices
Status: Unresolved

2007-7 Late payment of invoices
Status: Unresolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2008

DELHI HIGH SCHOOL, CONTINUED

2007-8 Authorized signatures
Status: Unresolved

2007-9 Allowable expenditures
Status: Unresolved

MANGHAM JUNIOR HIGH

Revenues

2007-1 Dual control
Status: Resolved

Expenditures

2007-2 Allowable expenditures
Status: Resolved

MANGHAM ELEMENTARY

Revenues

None

Expenditures

2007-1 Cancellation of invoices
Status: Resolved

RAYVILLE ELEMENTARY

Revenues

None

Expenditures

None

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2008**

START ELEMENTARY

Revenues

None

Expenditures

None

DELHI ELEMENTARY

Cash and Cash Equivalents

2007-1 Outstanding deposits
Status: Resolved

Revenues

2007-2 Deposit of receipts
Status: Resolved

Expenditures

2007-3 Inadequate supporting documentation
Status: See finding 2008-1

2007-4 Late payment of invoice
Status: See finding 2008-2

2007-5 Cancellation of invoices
Status: See finding 2008-3

MANGHAM HIGH SCHOOL

Cash and Cash Equivalents

2007-1 Old outstanding checks
Status: Resolved

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
For the year ended June 30, 2008

MANGHAM HIGH SCHOOL, CONTINUED

Revenues

None

Expenditures

2007-4 Cancellation of invoices
Status: Resolved

2007-5 Inadequate supporting documentation
Status: See finding 2008-2

2007-6 Late payment of invoices
Status: See finding 2008-3