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WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
Winnfield, Louisiana

Agreed Upon Procedures on Selected Transactions
With Accountant's Report
From Inception through July 31, 2000

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 09-20-00

WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
Winnfield, Louisiana

Agreed Upon Procedures on Selected Transactions
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HERBIE W. WAY
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Independent Accountant's Report

WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
Post Office Drawer 951
Winnfield, Louisiana 71483

I have performed the procedures described in the attached exhibit, which were agreed to by you, solely to assist you in evaluating the propriety of the selected transactions relating to the Winn Parish Communications District for the period from Inception through July 31, 2000. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Winn Parish Police Jury and the Winn Parish Communications District. Consequently, I make no representation regarding the sufficiency of the procedures described in the accompanying exhibit either for the purpose for which this report has been prepared or for any other purpose.

My procedures are described in the attached exhibit.

I was not engaged to express an opinion on the specified elements, accounts, or items. Accordingly, I do not express any opinion on the Winn Parish Communications District, a special revenue fund of the Winn Parish Police Jury. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of the Winn Parish Police Jury and the Winn Parish Communications District 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.

Herbie W. Way

Herbie W. Way
Certified Public Accountant
Alexandria, Louisiana
September 15, 2000

EXHIBIT A

WINN PARISH COMMUNICATIONS DISTRICT
Test of Selected Transactions
From Inception through July 31, 2000

BACKGROUND INFORMATION

The individual, to whom the following findings pertain, is an employee (receptionist) for the Winn Parish Police Jury and an employee (bookkeeper) for the Winn Parish Communications District, a special revenue fund of the Winn Parish Police Jury. This employee's salary is paid through the General Fund of the Winn Parish Police Jury, with a portion of the salary reimbursed from the Winn Parish Communications District.

The following questioned costs relate to expenditures made from the account of the Winn Parish Communications District, a special revenue fund of the Winn Parish Police Jury.

PERSONAL TELEPHONE CALLS

FINDING

For the period from February 1997 through July 31, 2000, the aforementioned employee made approximately 1,746 phone calls totaling $690.84.

A review of these calls, by police jury personnel, revealed that these calls were of a "personal" nature; i.e., were calls to relatives (sisters, daughter, niece), friends (boyfriends, girl friends), and personal business, (lawyer, mobile home dealers, beautician, department stores, finance companies) et cetera.

RECOMMENDATION

I recommend that this information be submitted to the District Attorney for the Eighth Judicial District (Winn Parish District Attorney) so that appropriate legal action may be taken.

MANAGEMENT'S RESPONSE

Management has provided assurances that the aforementioned information, with additional supporting documentation, will be submitted to the Winn Parish District Attorney for his review and action.

OTHER TELEPHONE USAGE

FINDING

For the period from April 1997 through July 31, 2000, the aforementioned employee used the "call return feature" on the Communications District telephone to return calls made from the individuals discussed in the preceding finding, totaling $188.70.

A review of these calls, by police jury personnel, revealed that these calls were of a "personal" nature; i.e., were calls to relatives (sisters, daughter, niece), friends (boyfriends, girl friends), and personal business, (lawyer, mobile home dealers, beautician, department stores, finance companies) et cetera.

WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS (CONTINUED)

RECOMMENDATION	I recommend that this information be submitted to the Winn Parish District Attorney so that appropriate legal action may be taken.
MANAGEMENT'S RESPONSE	Management has provided assurances that the aforementioned information, with additional supporting documentation, will be submitted to the Winn Parish District Attorney for his review and action.

PURCHASES FROM VENDORS

FINDING	During 1999, the aforementioned employee established an account in the name of the Winn Parish Communications District and made purchases of a "personal nature" from May 1999 through September 1999, totaling $219.97 from this vendor. Based on a review of the correspondence available, the vendor, with the account being delinquent in excess of one year, has issued a demand notice requesting payment on this account.
RECOMMENDATION	I recommend that this information be submitted to the Winn Parish District Attorney so that appropriate legal action may be taken.
MANAGEMENT'S RESPONSE	Management has provided assurances that the aforementioned information, with additional supporting documentation, will be submitted to the Winn Parish District Attorney for his review and action.

WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS (CONTINUED)

SALE OF MAPS

FINDING

Beginning in September 1996, the Communications District purchased area maps (city/parish) to be sold to the public.

The Communications District used three separate receipt books, two were pre-numbered and one was not, in an attempt to account for the sale of maps. Since these receipt books were purchased "over-the-counter" there was no vendor invoice(s) to determine the beginning/ending receipt number of these documents.

Additionally, when the receipts were deposited into the Communications District's bank account, there was no documentation of the receipts being deposited; i.e., the deposit slips were not supported by a copy and/or a listing of the receipt numbers being deposited.

A review of the records relating to the sale of these maps disclosed that approximately $1,870 to $2,035 of the cash collected could not be accounted for properly.

RECOMMENDATION

Management should establish procedures to properly account for the sale of maps. Theses procedures should include:

1. Identification of the types of maps being sold, i.e., colored and/or blueline;
2. Establish a standard price to be charged for each type of map being sold;
3. Obtain pre-numbered receipts (multi-part) and properly account for the numerical sequence of these receipts;
4. Integrate the accountability for the sale of maps into a formal imprest (change) fund and reconcile this fund on a timely (monthly) basis. See the finding relating to "petty cash."

Additionally, I recommend that management submit this information to the Winn Parish District Attorney so that appropriate legal action may be taken.

WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS (CONTINUED)

MANAGEMENT'S RESPONSE

Management has provided assurances that the aforementioned information, with additional supporting documentation, will be submitted to the Winn Parish District Attorney for his review and action.

PETTY CASH FUND

FINDING

The Winn Parish Communications District established a petty cash fund in an initial amount of $50.00. Subsequent checks in the amount of $20.00 and $25.00, respectively, were issued and used as petty cash. Additionally, the receipts for the sale of maps were deposited directly to the petty cash fund.

A review of the petty cash fund and its related transactions disclosed that the control procedures consisted of listing the petty cash transactions on the outside of an envelope containing the invoices which supported the disbursement of petty cash funds. The petty cash fund had not been properly reconciled.

Reconciliation procedures performed during these procedures disclosed that disbursements exceeded total available funds by $101.51. This indicates that at least $101.51 of receipts were deposited directly to the petty cash fund and not subjected to adequate control procedures.

This does not provide for adequate control over the petty cash fund and increases the risk that errors may occur and not be detected in a timely manner.

RECOMMENDATION

Management should integrate the petty cash fund into a formal imprest "change" fund and implement the following control procedures:

1. Establish a fixed amount that should be maintained as an imprest "change" fund;
2. Appoint a "custodian" who will be responsible for the operations of the fund;
3. Require that all transactions arising from the sale of maps be accounted for through this imprest "change" fund; to include proper documentation on the receipt (pre-numbered receipts) and disbursement (invoices) of money(s) through this account.

WINN PARISH POLICE JURY
WINN PARISH COMMUNICATIONS DISTRICT
SCHEDULE OF FINDINGS (CONTINUED)

4. Establish a formal "monthly" reconciliation report to account for the activity of this account.

MANAGEMENT'S RESPONSE

Management has provided assurances that, if the need to maintain an "imprest" change fund is required, that the aforementioned recommendations will be implemented.

INTERNET SERVICES

FINDING

For the period from July 1999, through July 31, 2000, the aforementioned employee subscribed to receive internet access with approximately $322.85 being billed to the Communications District.

A discussion with police jury personnel disclosed that the Communications District had never established internet access through this provider even though they were being billed for the services.

RECOMMENDATION

Management should review the need to continue this service.

MANAGEMENT'S RESPONSE

Management has provided assurances that the need for internet access will be evaluated and, if deemed necessary the aforementioned, with additional supporting documentation, will be submitted to the Winn Parish District Attorney for his review and action.