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**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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 1/17/07

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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**THE ROBINETTE FIRM**  
A Professional Accounting Corporation  
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Monroe, LA 71203  
(318) 342-8000  
Fax: (318) 342-8001

**INDEPENDENT ACCOUNTANTS' REPORT**

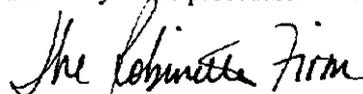
TO THE BOARD OF DIRECTORS  
CALDWELL PARISH SCHOOL BOARD  
Columbia, Louisiana

I have performed the procedures enumerated below, which were agreed to by the Caldwell Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Caldwell Parish School as of and for the year ended June 30, 2006. 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, I 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 I performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and my 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.

I was 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, I do not express such an opinion. 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 specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.



The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana  
September 1, 2006

**CALDWELL HIGH SCHOOL**

CALDWELL HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

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

Caldwell Bank & Trust	\$72,553.69
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d. I determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

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

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

- a. There were no certificates of deposit at June 30, 2006.

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

One bank account was in existence at June 30, a public NOW account at Caldwell Bank & Trust.

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

CALDWELL HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I 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**

I conducted my 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.

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**SCHEDULE I**

**CALDWELL HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**C. EXPENDITURES (Continued)**

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

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

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

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

**REVENUES**

- A. None.
- B. None.
- C. One of the 15 receipts tested was recorded in the general ledger to the wrong account.
- D. I noted 6 of the 15 receipts tested did not have adequate evidence of control over the receipt.

I recommend the school implement controls over receipts as follows:

**2006-1** As of the date of my test procedures, there was no documentation to indicate dual control over concessions. I recommend the school implement a policy where two individuals count the money and sign to indicate the amount of money collected.

**CORRECTIVE ACTION PLAN:** I have 2 people counting the money and counting concession items at end of recess. They fill out an inventory sheet and a money form. The head janitor then turns the money and 2 forms in to me. I count the money and give him a receipt.

**Contact Person:** Lori Wallace

**2006-2** All teachers or club sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teacher's log book should be turned in to the school office at year-end to provide an audit trail of the receipts.

**CORRECTIVE ACTION PLAN:** Each teacher has a receipt book and log sheets. The teacher fills out a log sheet and turns money into the office. We then give the teacher a receipt. The teacher keeps the log receipt for their records and turns in receipt books at end of year or when full. I keep a log of all receipt books.

**Contact Person:** Lori Wallace

**2006-3** One of the 15 receipts tested was posted to the wrong club account. I recommend the accounts be printed and distributed to the sponsors periodically. The sponsors should be instructed to review their transactions and sign the sheet to indicate their approval.

**CORRECTIVE ACTION PLAN:** I will give each coach/sponsor a printout of their account every 3 months for them to check. I will ask them to sign it and return it to me.

**Contact Person:** Lori Wallace

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. One disbursement did not have adequate evidence of receipt.
4. None.
5. None.
6. Check #29855 dated May 30, 2006 included payment for an invoice dated February 17, 2005.
7. None.
8. None.
9. None.
10. None.

My recommendations are as follows:

**2006-4** I noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** I always make sure I have documentation before I pay an invoice. All companies we do business with have been informed they must have a Purchase Order Number for the school to guarantee payment.

**Contact Person:** Lori Wallace

**2006-5** I noted 5 checks clearing in the August, 2005 bank statement with only one signature. State law requires two signatures to disburse school funds. This practice should be ceased.

**CORRECTIVE ACTION PLAN:** That was an accident on my part. I was new and had to get used to signing the checks. I always double check to make sure we have 2 signatures.

**Contact Person:** Lori Wallace

**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**SCHEDULE 2**

**CALDWELL HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**EXPENDITURES, Continued**

**2006-6** One invoice selected for testing was paid over one year late. Invoices should be paid on a timely basis.

**CORRECTIVE ACTION PLAN:** I always pay my invoices on a timely basis. That invoice was from the year before I came and arrangements had been made to pay it off a little at a time. The only time they may be late is during the month of July when the office is closed.

**Contact Person:** Lori Wallace

**CALDWELL JUNIOR HIGH SCHOOL**

**CALDWELL JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**A. CASH AND CASH EQUIVALENTS**

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

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

Citizen's Progressive Bank            \$52,815.28

- d. I determined the propriety of deposits in transit, if any.
- e. I examined all interfund transfers, if any.

There were no interfund transfers.

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

- 2. There were no certificates of deposit at June 30, 2006.
- 3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327
- 4. There were no outstanding checks over 90 days old at June 30, 2006.

**CALDWELL JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**B. REVENUES**

1. I selected 15 receipts on a random basis and performed the following procedures:
  - a. I traced to the bank validated deposit slip.
  - b. I determined if the deposits were made on a timely basis.
  - c. I traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. I 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**

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

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

**CALDWELL JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**C. EXPENDITURES (Continued)**

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

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

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of CALDWELL JUNIOR HIGH SCHOOL.

**REVENUES**

I noted the following exceptions in my tests of 15 receipts selected at random:

- A. There was not sufficient evidence to indicate if two receipts were deposited in the bank. The two receipts totaled \$40.00.
- B. Receipt #353275 was received on September 8 but it was not deposited until September 30.
- C. None.
- D. There was no evidence to indicate accounting control over one of the 15 receipts tested.

I recommend the school implement controls over receipts as follows:

**2006-1** I noted one receipt of the 15 selected for testing did not have adequate evidence of dual control. All admission events should use pre-numbered tickets. The tickets sold should be reconciled with the proceeds and retained to document the receipt.

**CORRECTIVE ACTION PLAN:** Ticket or money reconciliation sheets will be used and attached to deposit slip.

**Contact Person:** Dianne Childress, Harrell Tucker

**2006-2** All deposits should be made daily. Timely deposits prevent loss of funds and ensure timely record-keeping.

**CORRECTIVE ACTION PLAN:** Deposits will be made on time.

**Contact Person:** Dianne Childress, Harrell Tucker

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

REVENUES, Continued

2006-3 I was not able to trace two \$20 receipts to the bank deposit. Without adequate evidence to indicate receipts are deposited in the bank, there is no assurance that funds are not being misspent or lost. Each receipt should be documented to indicate the money is deposited in the bank.

**CORRECTIVE ACTION PLAN:** Individual receipts will be made.

**Contact Person:** Dianne Childress, Harrell Tucker

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. Invoice #6575 included a late charge of \$28, which is an unnecessary expense.
9. None.
10. None.

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**EXPENDITURES, Continued**

I recommend the following changes:

**2006-4** One invoice selected for testing included a late charge of \$28. Care should be taken to pay invoices on a timely basis so that unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** Invoices will be paid on time.

**Contact Person:** Dianne Childress, Harrell Tucker

**CALDWELL PRE-SCHOOL**

CALDWELL PRE-SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.  

Homeland Federal Savings Bank	\$4,235.27
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  - d. I determined the propriety of deposits in transit, if any.
  - e. I examined all interfund transfers, if any.  

There were no interfund transfers.
  - f. I supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. I obtained a list of certificates of deposit as of June 30, 2006:
  - a. There were no certificates of deposit at June 30, 2006.
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

**CALDWELL PRESCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**A. CASH AND CASH EQUIVALENTS (Continued)**

4. I investigated any old outstanding checks.

There were no old outstanding checks at June 30, 2006.

**B. REVENUES**

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

**CALDWELL PRESCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**3. EXPENDITURES**

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

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

The results of those tests are discussed in Schedule 6, Summary of Findings, Observations and Recommendations.

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of CALDWELL PRESCHOOL.

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. One receipt was posted to an incorrect account.
- D. None.

I recommend the school implement the following recommendations:

- 2006-1** One receipt for concessions was not charged to the proper account. Failure to post receipts to the proper accounts distorts income and expenses. All receipts should be posted to the correct accounts.

**CORRECTIVE ACTION PLAN:** The secretary, Patricia Varnell, who handles all incoming money, records receipts on the proper account. The principal recognizes the fact that it is ultimately her responsibility to make sure that all deposits are recorded correctly and will take steps to ensure that procedures are being followed.

**Contact Person:** Patricia Varnell, Secretary  
Monica Coates, Principal

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Five of the 25 disbursements tested were not properly canceled to prevent duplicate payment.
2. Two checks did not have the required two signatures.
3. One disbursement did not have adequate evidence of receipt.
4. None.
5. Proper documentation was not available for one disbursement.
6. None.
7. Three disbursements were not posted to the proper account.
8. None.
9. None.
10. None.

My recommendations are as follows:

**2006-2** I noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** Each disbursement is to have proper evidence or documentation before payment is made. An original invoice, receipt and proper approval will be required before any payment will be issued.

**Contact Person:** Monica Coates, Principal  
Patricia Varnell, Secretary

**2006-3** I noted five instances where invoices were not canceled properly to prevent duplicate payment. Upon payment each invoice should be marked "Paid" to cancel the invoice and prevent duplicate payments from occurring.

**CORRECTIVE ACTION PLAN:** All invoices will be stamped paid as they are paid. It must be the invoice and not the statement that is marked paid.

**Contact Person:** Monica Coates, Principal; Patricia Varnell, Secretary

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**EXPENDITURES, CONTINUED**

**2006-4** I noted two of the checks examined were only signed by one individual. State law requires two signatures to disburse school funds. This practice should be ceased in order to comply with state law.

**CORRECTIVE ACTION PLAN:** It is imperative both legally and ethically that each disbursement bear the signature of two authorized signers. Measures will be taken to ensure that no check is produced for a payment without carrying the signature of two signers.

**Contact Person:** Monica Coates, Principal; Patricia Varnell, Secretary

**2006-5** Three disbursements made to Sam's Club included significant purchases for concessions. However, the amounts were not posted to the concession account. Failure to post expenses to the proper accounts distorts income and expenses and could prevent management from obtaining accurate information regarding concession profits. All disbursements should be carefully posted and reviewed for accuracy.

**CORRECTIVE ACTION PLAN:** When purchases are made at Sam's Club, payment is made by statement once a month. When posting this payment it will be necessary to go through the various invoices and add the different areas and post to these accounts. For example, post all concession to the concession, and the others to supplies, general, etc., in order to keep proper track of the profit/loss margin on concession each year.

**Contact Person:** Monica Coates, Principal; Patricia Varnell, Secretary

**COLUMBIA ELEMENTARY SCHOOL**

COLUMBIA ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank	\$19,540.09
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  - d. I determined the propriety of deposits in transit, if any.

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

There were no interfund transfers.
  - f. There were no checks outstanding at June 30, 2006.
2. I obtained a list of certificates of deposit for the year and:
  - a. There were no certificates of deposit at June 30, 2006.
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no old outstanding checks on the bank reconciliation.

**COLUMBIA ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**B. REVENUES**

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

**COLUMBIA ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**C. EXPENDITURES**

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

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

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

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

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

REVENUES

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. There was no evidence to indicate control over receipts for eight of the 15 receipts tested.

I recommend the following:

**2006-1** Eight of the 15 receipts selected for testing involved receipts from concessions and vending machines. There was no documentation of control over these receipts. I recommend the school implement a policy where two individuals count the concession money and sign to indicate the amount of money collected.

**CORRECTIVE ACTION PLAN:** A log has been created whereby two persons will count receipts and sign daily for dual control.

**Contact Person:** Jeffery W. Farrar  
Patsy Hatten

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. Nine of the 25 invoices tested were not properly canceled.
2. None.
3. None.
4. None.
5. Proper documentation was not available for check #7321 for \$16.
6. One invoice paid to GE Capital was paid late.
7. One disbursement for AR rewards was posted to the wrong account.
8. One invoice included the payment of sales tax. In addition, the invoice from item 6 above included a \$22 late charge.
9. None.
10. None.

My recommendation is as follows:

**2006-2** I noted 9 instances where invoices were not canceled properly to prevent duplicate payment. Upon payment each invoice should be marked "Paid" to cancel the invoice and prevent duplicate payments from occurring.

**CORRECTIVE ACTION PLAN:** All invoices will be stamped "PAID" upon dispersal to cancel invoices.

**Contact Person:** Jeffery W. Farrar

**2006-3** I noted one disbursement that was posted to an incorrect account. Care should be taken to post charges to the appropriate accounts and records should be reviewed for accuracy.

**CORRECTIVE ACTION PLAN:** Daily postings will be reviewed again weekly to ensure proper accounting procedures.

**Contact Person:** Jeffery W. Farrar

**COLUMBIA ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**EXPENDITURES, CONTINUED**

**2006-4** One check was noted which included the payment of sales tax. Since the school is tax-exempt, this results in an unnecessary expenditure. Steps should be taken to avoid paying sales tax.

**CORRECTIVE ACTION PLAN:** School will coordinate tax-exempt forms to vendors to avoid payment of sales tax.

**Contact Person:** Jeffery W. Farrar

**2006-5** One invoice was paid late and \$22 in late charges were incurred. Steps should be taken to pay invoices in a timely manner to avoid unnecessary late charges.

**CORRECTIVE ACTION PLAN:** Invoices will be paid in a timely manner.

**Contact Person:** Jeffery W. Farrar

**GRAYSON ELEMENTARY SCHOOL**

GRAYSON ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:
  - a. I verified the mathematical accuracy of the reconciliation.
  - b. I agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. I compared the reconciled book balance to the general ledger for one bank account.  

Homeland Federal Savings Bank	\$17,347.18
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  - d. I determined the propriety of deposits in transit, if any.  

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

There were no interfund transfers.
  - f. I supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.
2. I obtained a list of certificates of deposit for the year:
  - a. There were no certificates of deposit at June 30, 2006.
  - b. I tested the reasonableness of interest income.
3. I determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old.

**GRAYSON ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**B. REVENUES**

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

**GRAYSON ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**C. EXPENDITURES**

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

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

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

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

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. There was no evidence to support control over receipts for 3 of the 15 receipts tested.

My recommendations are as follows:

**2006-1** At the time of our test procedures, there is no documentation to indicate dual control over vending machine receipts. I recommend the school implement a policy where two individuals count the vending machine money and sign to indicate the amount of money collected.

**CORRECTIVE ACTION PLAN:** Two individuals will count the vending machine money and sign a concession log sheet to indicate the amount collected.

**Contact Person:** Cheryl Mullican

**GRAYSON ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**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.

**KELLY ELEMENTARY SCHOOL**

KELLY ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006

A. CASH AND CASH EQUIVALENTS

1. I obtained bank reconciliations for all bank accounts as of June 30, 2006 and performed the following:

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

Citizen's Progressive Bank	\$19,924.49
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d. I determined the propriety of deposits in transit, if any.

There was a deposit in transit dated August 31, 2005 in the amount of \$1,234.50. This was determined to be an error.

e. I examined all interfund transfers, if any.

There were no interfund transfers.

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

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

- a. There were no certificates of deposit at June 30, 2006.
- b. I tested the reasonableness of interest income.

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

4. There were no old, outstanding checks at June 30, 2006.

**KELLY ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**B. REVENUES**

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

**KELLY ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**C. EXPENDITURES**

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

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

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

**KELLY ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

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

**CASH**

2006-1 I noted a deposit in transit which had been outstanding since August 31, 2005. Upon further investigation it was determined to be an error. The bank reconciliation should be reviewed periodically and reconciling items which do not clear should be investigated.

**CORRECTIVE ACTION PLAN:** The deposit was corrected, and the bank reconciliation for each month will be reviewed more closely.

**Contact Person:** Kristy Dauzat

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. There was no evidence to support control over receipts for 3 of the 15 receipts tested.

I recommend the school implement the following recommendations :

2006-2 Seven of the 15 receipts tested involved concession receipts. For three of those receipts there is no documentation to indicate dual control over the receipts. I recommend the school implement a policy where two individuals count the concession money and sign to indicate the amount of money collected.

**CORRECTIVE ACTION PLAN:** This was corrected in October of 2005. We now have two individuals who count the concession money and both sign to indicate the amount of money collected.

**Contact Person:** Kristy Dauzat

KELLY ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

**UNION CENTRAL ELEMENTARY SCHOOL**



**UNION CENTRAL ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**B. REVENUES**

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

**UNION CENTRAL ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2006**

**C. EXPENDITURES**

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

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

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

UNION CENTRAL ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

This section of the report summarizes my findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of UNION CENTRAL ELEMENTARY SCHOOL.

**CASH**

**2006-1** Check #7139 in the amount of \$217.78 to Jones School Supply was listed as outstanding. Upon further investigation it was determined the check should have been voided. I recommend all reconciling items which do not clear in a timely manner be investigated to ensure accuracy of the accounting records.

**CORRECTIVE ACTION PLAN:** I will investigate all outstanding checks that do not clear in a timely manner.

**Contact Person:** Nicki McCann

**REVENUES**

I noted the following exceptions in my test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. One of the 15 receipts tested lacked supporting documents or evidence of control over the receipts.

I recommend the following:

**2006-2** At the time of our test procedures, there is no documentation to indicate control over concession receipts. I recommend the school implement a policy where two individuals count the concession money and sign to indicate the amount of money collected.

**CORRECTIVE ACTION PLAN:** Two people will sign the receipt log each day upon counting concession money.

**Contact Person:** Amber Dannehl

UNION CENTRAL ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2006

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Evidence of receipt was lacking on one of the disbursements tested, check #7161 to Kayes Food Market.
4. There was no invoice that agreed to the payment for check #7161 listed above.
5. Proper documentation was not available for the check listed in item 3 above.
6. None.
7. None.
8. Check #6870 to Sam's Club included sales tax of \$27.98.
9. None.
10. None.

My recommendations are as follows:

**2006-3** One check was noted which included the payment of sales tax. Since the school is tax-exempt, this results in an unnecessary expenditure. Steps should be taken to avoid paying sales tax.

**CORRECTIVE ACTION PLAN:** When the card name transferred to new principal, the tax exempt form was not transferred. That has been taken care of and all invoices are closely monitored for tax changes.

**Contact Person:** Nicki McCann

**UNION CENTRAL ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**EXPENDITURES, continued**

**2006-4** I noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** No disbursements will be paid without an original invoice, evidence of receipt and proper approval.

**Contact Person:** Nicki McCann

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**STATUS OF PRIOR FINDINGS**

**June 30, 2006**

**CALDWELL HIGH SCHOOL**

**Cash**

2005-1 Bank Reconciliation  
Status: Resolved

**Revenues**

2005-2 Timely deposits  
Status: Resolved

2005-3 Gate receipts  
Status: Resolved

**Expenditures**

2005-4 Cancellation of invoices  
Status: Resolved

2005-5 Inadequate supporting documents  
Status: Resolved

2005-6 Payment of sales tax  
Status: Resolved

**CALDWELL JUNIOR HIGH**

**Cash**

2005-1 Old outstanding checks  
Status: Resolved

2005-2 Uncleared deposit in transit  
Status: Resolved

2005-3 General ledger differences  
Status: Resolved

**Revenues**

2005-4 Dual control over concessions  
Status: Resolved

2005-5 Teacher receipt documentation  
Status: Resolved

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**STATUS OF PRIOR FINDINGS**

**June 30, 2006**

**CALDWELL JUNIOR HIGH, CONTINUED**

**Expenditures**

- 2005-6      Late payment of invoices  
              Status: See finding 2006-4
- 2005-7      Inadequate supporting documents  
              Status: Resolved
- 2005-8      Cancellation of invoices  
              Status: Resolved

**CALDWELL PRE-SCHOOL**

**Expenditures**

- 2005-1      Inadequate supporting documentation  
              Status: See finding 2006-2
- 2005-2      Cancellation of invoices  
              Status: See finding 2006-3
- 2005-3      Late payment of invoices  
              Status: Resolved

**COLUMBIA ELEMENTARY**

**Revenues**

- 2005-1      Teacher and sponsor receipt documentation  
              Status: See finding 2006-1

**Expenditures**

- 2005-2      Cancellation of invoices  
              Status: See finding 2006-2
- 2005-3      Accounting posting errors  
              Status: See finding 2006-3
- 2005-4      Payment of sales tax  
              Status: See finding 2006-4

**CALDWELL PARISH SCHOOL BOARD**  
**Columbia, Louisiana**

**STATUS OF PRIOR FINDINGS**

**June 30, 2006**

**GRAYSON ELEMENTARY**

**Revenues**

2005-1 Control over concessions  
Status: See finding 2006-1

**Expenditures**

2005-2 Cancellation of invoices  
Status: Resolved

2005-3 Accounting posting  
Status: Resolved

2005-4 Inadequate supporting documentation  
Status: Resolved

2005-5 Unnecessary expenditure  
Status: Resolved

**KELLY ELEMENTARY**

**Revenues**

2005-1 Control over concession receipts  
Status: See finding 2006-2

2005-2 Teachers and sponsors receipt documentation  
Status: Resolved

2005-3 Accounting posting  
Status: Resolved

**Expenditures**

2005-4 Inadequate supporting documentation  
Status: Resolved

2005-5 Cancellation of invoices  
Status: Resolved

2005-6 Improper expenditures  
Status: Resolved

**CALDWELL PARISH SCHOOL BOARD**  
Columbia, Louisiana

**STATUS OF PRIOR FINDINGS**

**June 30, 2006**

**UNION CENTRAL ELEMENTARY**

**Revenues**

- 2005-1      Late deposits  
              Status: Resolved
  
- 2005-2      Teacher and sponsor receipt documentation  
              Status: Resolved

**Expenditures**

- 2005-3      Cancellation of invoices  
              Status: Resolved
  
- 2005-4      Inadequate supporting documentation  
              Status: See finding 2006-4
  
- 2005-5      Accounting posting  
              Status: Resolved