

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

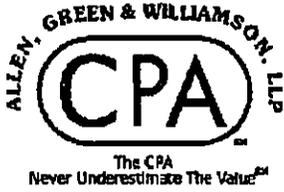
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Release Date OCT 17 2012

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Richardson Elementary School (includes procedures, findings and management's response)	35
Cash and Cash Equivalents	36
Receipts	37
Expenditures	38
Financial Reporting	39
North Webster Lower Elementary School (includes procedures, findings and management's response)	40
Cash and Cash Equivalents	41
Receipts	42
Expenditures	43
Financial Reporting	44
North Webster Upper Elementary School (includes procedures, findings and management's response)	45
Cash and Cash Equivalents	46
Receipts	47
Expenditures	48
Financial Reporting	49
North Webster Jr High School (includes procedures, findings and management's response)	50
Cash and Cash Equivalents	51
Receipts	52
Expenditures	53
Financial Reporting	54
North Webster High School (includes procedures, findings and management's response)	55
Cash and Cash Equivalents	56
Receipts	57
Expenditures	58
Financial Reporting	59



ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

P O Box 6075

Monroe, LA 71211-6075

2441 Tower Drive
Monroe LA 71201

Telephone (318) 388-4422

Fax (318) 388-4664

Toll-free (888) 741-0205

www.allengreencpa.com

Tim Green, CPA
Margie Williamson, CPA
Amy Tynes, CPA

Aimee Buchanan, CPA
Rachel Davis, CPA
Jame Esswein, CPA
Brian McBride, CPA
Jannica Mercer, CPA
Cindy Thomason, CPA

Ernest L. Allen, CPA
(Retired) 1963-2000

Independent Accountants' Report on Applying Agreed-Upon Procedures

Webster Parish School Board
Minden, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Webster Parish School Board, solely to assist users in evaluating the operations of the Student Activity Funds at each school at June 30, 2012. The management of the Webster Parish School Board is responsible for the policies and procedures over the operations of the Student Activity Funds. This engagement to apply agreed-upon procedures was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the following pages either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the procedures. 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 Board and management of Webster Parish School Board, 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.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
July 30, 2012

**Webster Parish School Board
Minden, Louisiana**

BROWNING ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Browning Elementary School

Cash and Cash Equivalents

Procedures

Findings

- | | |
|---|--|
| <p>1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures</p> <p>a. Verify the mathematical accuracy of the reconciliations</p> <p>b. Agree the balance per the bank statement to the amount on the bank reconciliation</p> <p>c. Compare the reconciled book balance to the general ledger for the bank account.</p> <p>d. Determine the propriety of deposits in transit</p> <p>e. Examine all interfund transfers</p> <p>f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.</p> <p>g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39-2955</p> <p>h. Investigate any outstanding checks which are over 90 days old.</p> | <p>1 We obtained bank reconciliations for the bank account for October, 2011 and January, 2012 We noted the following</p> <p>a No exceptions noted</p> <p>b No exceptions noted</p> <p>c One exception noted, in which there was a difference between the reconciliation and general ledger of \$26 49</p> <p>d. No exceptions noted</p> <p>e. No exceptions noted.</p> <p>f Two exceptions noted, in which there were 9 outstanding checks from June 2010</p> <p>g. No exceptions noted</p> <p>h. Two exceptions noted, in which there were 9 outstanding checks from June 2010</p> |
|---|--|

It was also noted that both bank reconciliations selected for testing were completed on April 19, 2012

Management's Response

- The two records will be compared to find the items which cause the difference between them
- Items will be investigated/traced and adjustments made to assure reconciliation and record accuracy
- Items will be investigated and adjustments made to assure reconciliation and record accuracy

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Browning Elementary School

Receipts

<i>Procedures</i>	<i>Findings</i>
1 Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.	1 We performed a cash count when on the premises and determined that there was no supporting documentation for cash on hand and were unable to determine if monies represented no more than 3 days' receipts
2. Select fifteen receipts on a random basis and perform the following procedures	2 Of the 15 receipts tested we noted the following:
a Trace to validated deposit slip	a No exceptions noted
b. Determine deposit was made on a timely basis (within 3 business days)	b Twelve exceptions noted, in which receipts were deposited between 6 to 20 days after received
c Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total	c Five exceptions noted, in which total receipts were less than amounts deposited. Variances ranged from \$1 25 to \$165
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation	d Six exceptions noted, in which 5 items noted related to no reconciliation completed on concession inventory and 1 item related to no reconciliation completed on sales.

Management's Response

- Deposits will be made in a timely manner (1-3 days)
- We will make sure all receipts are recorded correctly
- Establish procedure to inventory concession items/track items sold/and reconcile receipts

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Browning Elementary School

Expenditures

Procedures

Findings

- | | |
|---|---|
| <p>1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation</p> <p>2. Select twenty-five disbursements on a random basis and test for the following attributes</p> <p>a. Documentation is canceled to prevent duplicate payment</p> <p>b. Check is signed by authorized personnel</p> <p>c. Evidence of receipts of goods or services</p> <p>d. Invoice amount agrees with check amount.</p> <p>e. Charge is supported by proper documentation.</p> <p>f. Endorsement agrees with payee</p> <p>g. Invoice date is current when compared to date of check</p> <p>h. Accounting distribution/classification is consistent and correctly posted.</p> <p>i. Charge appears to be necessary and reasonable</p> <p>j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy</p> | <p>1. We reviewed checks written for March, 2012 while on the premises and determined that 6 checks did not have the supporting documentation and could not determine if these 6 items were paid timely</p> <p>2. Of the 25 disbursements tested we noted the following</p> <p>a. One exception noted, in which invoice was not marked paid.</p> <p>b. Two exceptions noted, in which the 2nd required signature was not on the check</p> <p>c. Three exceptions noted, in which there was no supporting documentation for supplies and sub pay</p> <p>d. No exceptions noted</p> <p>e. Three exceptions noted, in which there was no supporting documentation for supplies and sub pay.</p> <p>f. Copies of endorsement of checks not provided by the bank for testing.</p> <p>g. Two exceptions noted, in which disbursements were not paid until 66 days and 76 days after invoice date</p> <p>h. No exceptions noted</p> <p>i. One exception noted, in which the school paid sales tax on a reimbursement</p> <p>j. Six exceptions noted: 2 items noted did not have 2nd required signature; 1 item noted included sales tax and 3 items noted did not have supporting documentation.</p> |
|---|---|

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Browning Elementary School

Management's Response

- We will ensure that checks have supporting documentation and are paid in a timely manner
- We will stamp item as paid to prevent duplicate payment.
- We will ensure that all checks have two authorized signatures
- We will sign and keep a copy of invoices and/or time sheets
- All endorsed checks will be provided for testing.
- Invoices will be paid within a reasonable period upon receipt.
- Sales tax will not be reimbursed.
- Purchases must have two authorized signatures (on checks) and supporting documentation Sales tax should not be paid.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Browning Elementary School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office

Findings

1. We selected the months of August, 2011, October, 2011 and January, 2012 for examination and noted that while the financials agreed with financials in the central office, they were not completed until April 19, 2012

Management's Response

- Ledger reports will be submitted monthly

**Webster Parish School Board
Minden, Louisiana**

CENTRAL ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Central Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures.	1. We obtained bank reconciliations for the bank account for August, 2011 and January, 2012. We noted the following
a. Verify the mathematical accuracy of the reconciliations	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit.	d. No exceptions noted
e. Examine all interfund transfers.	e. No exceptions noted
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f. No exceptions noted.
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old.	h. No exceptions noted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Central Elementary School

Receipts

<i>Procedures</i>	<i>Findings</i>
1 Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that receipts had been issued for all monies and that un-deposited monies represented no more than three days receipts. However, the school does not have a set amount for petty cash, therefore unable to determine if petty cash was correct.
2 Select fifteen receipts on a random basis and perform the following procedures	2 Of the 15 receipts tested we noted the following
a. Trace to validated deposit slip	a. No exceptions noted
b. Determine deposit was made on a timely basis (within 3 business days).	b. Ten exceptions noted, in which the receipts were deposited between 7 to 30 days after received
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total	c. No exception noted
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation	d. One exception noted, in which no reconciliation was completed for concession inventory

Management's Response

- We will keep a set amount in petty cash.
- Central is located 20 miles from our bank. We will try to make deposits on a more timely basis
- Central will keep a log of concessions receipts of what was bought and what was sold

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Central Elementary School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1 We reviewed checks written for March 23, 2012 through April 19, 2012 while on the premises and determined that bills were paid timely and had proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes.	2. Of the 25 disbursements tested, the following exceptions were noted
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel	b. No exceptions noted
c. Evidence of receipts of goods or services	c. No exceptions noted
d. Invoice amount agrees with check amount.	d. No exceptions noted
e. Charge is supported by proper documentation.	e. No exceptions noted
f. Endorsement agrees with payee	f. Copies of endorsement of checks not provided by the bank for testing.
g. Invoice date is current when compared to date of check	g. No exceptions noted
h. Accounting distribution/classification is consistent and correctly posted	h. No exceptions noted.
i. Charge appears to be necessary and reasonable	i. Five exceptions noted, in which 4 items noted were related to the school paid sales tax on reimbursements and supplies and 1 item noted related to beverages purchased for faculty
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j. Five exceptions noted, in which 4 items noted were related to the school paid sales tax on reimbursements and supplies and 1 item noted related to beverages purchased for faculty

Management's Response

- Central Elementary will not pay sales tax on any invoices submitted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Central Elementary School

Financial Reporting

Findings

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

1. We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

HARPER ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Harper Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures	1. We obtained bank reconciliations for the bank account for October, 2011 and January, 2012. We noted the following:
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted
b. Agree the balance per the bank statement to the amount on the bank reconciliation	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit	d. No exceptions noted.
e. Examine all interfund transfers	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old	h. No exceptions noted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Harper Elementary School

Receipts

<i>Procedures</i>	<i>Findings</i>
1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that receipts had been issued for all monies and that un-deposited monies represented no more than 3 days receipts
2. Select fifteen receipts on a random basis and perform the following procedures	2. Of the 15 receipts tested we noted the following
a. Trace to validated deposit slip	a No exceptions noted.
b. Determine deposit was made on a timely basis (within 3 business days)	b Eight exceptions noted, 2 items noted were deposited 6 days after received and 6 items noted timeliness could not be determined due to the receipts/supporting documentation was not dated
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.	c No exceptions noted
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation	d. No exceptions noted.

Management's Response

- Deposits will be made in a timely manner Dates will be included on all documents

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Harper Elementary School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1 Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1 We reviewed checks written for March, 2012 while on the premises and determined that 1 payment was made before the invoice was received.
2 Select twenty-five disbursements on a random basis and test for the following attributes:	2 Of the 25 disbursements tested, the following exceptions were noted
a Documentation is canceled to prevent duplicate payment	a No exceptions noted
b. Check is signed by authorized personnel.	b No exceptions noted.
c Evidence of receipts of goods or services	c No exceptions noted.
d Invoice amount agrees with check amount	d. No exceptions noted
e Charge is supported by proper documentation	e One exception noted, in which a receipt for a reimbursement request could not be located and was not attached to the supporting documentation
f. Endorsement agrees with payee.	f Copies of endorsement of checks not provided by the bank for testing
g. Invoice date is current when compared to date of check	g. One exception noted, in which disbursement was paid 78 days after invoice date
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted
i Charge appears to be necessary and reasonable.	i Four exceptions noted. 1 item was due to grant received by a principal transferred to the new school the principal moved to; 1 item noted was the school paid sales tax on a reimbursement and 2 items noted related to beverages for faculty.
j Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j Four exceptions noted: 1 item noted the school paid sales tax on a reimbursement, 2 items noted related to beverages for faculty and 1 item noted was missing supporting documentation.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Harper Elementary School

Management's Response

- No checks will be issued without receipts
- School changed banks, which does not provide endorsement of checks
- Disbursements will be paid in a timely manner.
- No monies will be spent on refreshments for staff No sales tax will be paid

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Harper Elementary School

Financial Reporting

Procedures

- 1 Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

- 1 We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

JONES ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Jones Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures	1 We obtained bank reconciliations for the bank account for July, 2011 and February, 2012 We noted the following:
a Verify the mathematical accuracy of the reconciliations	a. No exceptions noted
b Agree the balance per the bank statement to the amount on the bank reconciliation	b No exceptions noted
c Compare the reconciled book balance to the general ledger for the bank account.	c No exceptions noted.
d Determine the propriety of deposits in transit	d No exceptions noted
e Examine all interfund transfers	e No exceptions noted
f Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted.
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39 2955.	g No exceptions noted
h. Investigate any outstanding checks which are over 90 days old	h No exceptions noted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Jones Elementary School

Receipts

<i>Procedures</i>	<i>Findings</i>
1 Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that receipts had been issued for all monies and that un-deposited monies represented no more than three days receipts
2 Select fifteen receipts on a random basis and perform the following procedures	2 Of the 15 receipts tested we noted the following:
a. Trace to validated deposit slip	a. No exceptions noted.
b. Determine deposit was made on a timely basis (within 3 business days)	b. Six exceptions noted, in which receipts were deposited between 6 to 33 days after received.
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.	c. No exceptions noted
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	d. No exceptions noted.

Management's Response

- Deposits will be made in a timely manner

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Jones Elementary School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1 We reviewed checks written for March, 2012 while on the premises and determined that 2 invoices were not paid timely and had proper documentation
2. Select 25 disbursements on a random basis and test for the following attributes	2 Of the 25 disbursements tested, the following exceptions were noted.
a Documentation is canceled to prevent duplicate payment	a No exceptions noted.
b Check is signed by authorized personnel	b No exceptions noted
c Evidence of receipts of goods or services.	c No exceptions noted
d Invoice amount agrees with check amount	d No exceptions noted
e Charge is supported by proper documentation	e One exception noted, in which supporting documentation used was a statement not the original invoice
f Endorsement agrees with payee	f. Copies of endorsement of checks not provided by the bank for testing
g. Invoice date is current when compared to date of check.	g. One exception noted.
h Accounting distribution/classification is consistent and correctly posted	h. No exceptions noted.
i Charge appears to be necessary and reasonable	i. One exception noted, in which the amounts paid on a disbursement included interest and late fees
j Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j No exception noted.

Management's Response

- Payments will be made from invoices and never a statement
- All invoices will be paid in a timely manner

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Jones Elementary School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office

Findings

1. We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

LAKESIDE JR./SR. HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Lakeside Jr./Sr. High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1 Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1. We obtained bank reconciliations for the bank account for September, 2011 and January, 2012. We noted the following
a. Verify the mathematical accuracy of the reconciliations	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit.	d. No exceptions noted.
e. Examine all interfund transfers.	e. One exception noted, in which a transfer that was made from the Student Council to the 4-H program, the purpose could not be determined
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f. No exceptions noted
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old.	h. No exceptions noted

Management's Response

- These findings will be rectified in the future

**--Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Lakeside Jr./Sr. High School

Receipts

<i>Procedures</i>	<i>Findings</i>
1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that receipts had been issued for all monies and that un-deposited monies represented no more than 3 days receipts
2. Select fifteen receipts on a random basis and perform the following procedures	2 Of the 15 receipts tested we noted the following:
a. Trace to validated deposit slip	a No exceptions noted
b. Determine deposit was made on a timely basis (within 3 business days)	b No exceptions noted.
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total	c Three exceptions noted, in which 1 item noted was not posted to the general ledger correctly and 2 items were not posted yet due to the timing of the procedures. However, these 2 items were received 12 days and 23 days prior to test work performed
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	d. No exceptions noted.

Management's Response

- These findings will be rectified in the future

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Lakeside Jr./Sr. High School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1 Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March, 2012 while on the premises and determined that invoices were paid timely and had proper documentation.
2 Select twenty-five disbursements on a random basis and test for the following attributes	2 Of the 25 disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services	c. No exceptions noted.
d. Invoice amount agrees with check amount	d. No exceptions noted.
e. Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee	f. Copies of endorsement of checks not provided by the bank for testing.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted.
i. Charge appears to be necessary and reasonable.	i. Three exceptions noted, in which the school paid sales tax on reimbursements.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j. Three exceptions noted, in which the school paid sales tax on reimbursements.

Management's Response

- These findings will be rectified in the future

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Lakeside Jr./Sr. High School

Financial Reporting

Procedures

- 1 Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

- 1 We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

PHILLIPS MIDDLE SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Phillips Middle School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1 We obtained bank reconciliations for the bank account for August, 2011 and February, 2012 We noted the following:
a. Verify the mathematical accuracy of the reconciliations	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit	d. No exceptions noted.
e. Examine all interfund transfers	e. No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f. No exceptions noted.
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old	h. No exceptions noted.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Phillips Middle School

Receipts

<i>Procedures</i>	<i>Findings</i>
1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that there was no cash on hand.
2. Select fifteen receipts on a random basis and perform the following procedures:	2 Of the 15 receipts tested we noted the following:
a. Trace to validated deposit slip.	a. No exceptions noted.
b. Determine deposit was made on a timely basis (within 3 business days)	b. No exceptions noted
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total	c. No exceptions noted.
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation	d. No exceptions noted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Phillips Middle School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.	1. We reviewed checks written for March, 2012 while on the premises and determined that invoices were paid timely and had proper documentation
2. Select twenty-five disbursements on a random basis and test for the following attributes	2. Of the 25 disbursements tested, the following exceptions were noted
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted
b. Check is signed by authorized personnel	b. No exceptions noted
c. Evidence of receipts of goods or services	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted
e. Charge is supported by proper documentation	e. No exceptions noted.
f. Endorsement agrees with payee.	f. Copies of endorsement of checks not provided by the bank for testing.
g. Invoice date is current when compared to date of check.	g. One exception noted
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted
i. Charge appears to be necessary and reasonable.	i. Two exceptions noted, in which the school paid sales tax on the purchases
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j. Five exceptions noted 2 items noted related to the school paying sales tax and 3 items noted related to purchase orders not created

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Phillips Middle School

Management's Response

- Please be informed that we only receive copies of checks written in a given month that are included in the bank statement. Copies show front and backside of all checks
- Will pay closer attention to dates to ensure invoice paid timely.
- In the future I will check thoroughly for any taxes include on invoices
- Included in the five exceptions were two sales taxes that were paid In the future I will check thoroughly for any taxes included on invoices. There were three P O #'s not included on purchase order forms. I will check requisition sheets thoroughly for P.O #'s in the future

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Phillips Middle School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office

Findings

1. We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

RICHARDSON ELEMENTARY SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Richardson Elementary School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1 Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1 We obtained bank reconciliations for the bank account for September, 2011 and January, 2012. We noted the following
a. Verify the mathematical accuracy of the reconciliations	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation.	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No exceptions noted
e. Examine all interfund transfers	e. No exceptions noted
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f. No exceptions noted
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old	h. No exceptions noted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Richardson Elementary School

Receipts

<i>Procedures</i>	<i>Findings</i>
1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that there was not cash on hand.
2. Select fifteen receipts on a random basis and perform the following procedures:	2 Of the 15 receipts tested we noted the following
a Trace to validated deposit slip	a. No exceptions noted
b. Determine deposit was made on a timely basis (within 3 business days).	b Two exceptions noted, in which receipts were deposited between 7 to 11 days after received.
c Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.	c No exceptions noted.
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	d. No exceptions noted.

Management's Response

- Comment noted and deposits will be made in a timely manner

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Richardson Elementary School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation	1. We reviewed checks written for March, 2012 while on the premises and determined that invoices were paid timely and had proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes	2. Of the 25 disbursements tested, the following exceptions were noted
a. Documentation is canceled to prevent duplicate payment	a. No exceptions noted.
b. Check is signed by authorized personnel	b. One exception noted, in which a check did not have the 2 nd required signature
c. Evidence of receipts of goods or services.	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation	e. No exceptions noted.
f. Endorsement agrees with payee	f. Copies of endorsement of checks not provided by the bank for testing.
g. Invoice date is current when compared to date of check	g. No exceptions noted
h. Accounting distribution/classification is consistent and correctly posted	h. No exceptions noted.
i. Charge appears to be necessary and reasonable	i. No exceptions noted
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.	j. No exceptions noted.

Management's Response

- Comment noted and steps will be taken to double check both signatures are on a check.
- Original copy of checks will remain with bank statement. Copies will be made to attach to invoices. Auditors were provided a copy the day they came from the bank

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

Richardson Elementary School

Financial Reporting

Procedures

- 1 Select 3 months and trace each account balance per the general ledger to the report submitted to the central office

Findings

- 1 We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

**NORTH WEBSTER LOWER
ELEMENTARY SCHOOL**

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Lower
Elementary School**

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1 Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1 We obtained bank reconciliations for the bank account for November, 2011 and January, 2012 We noted the following
a. Verify the mathematical accuracy of the reconciliations	a. No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation	b. No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account	c. No exceptions noted.
d. Determine the propriety of deposits in transit.	d. No exceptions noted.
e. Examine all interfund transfers	e. No exceptions noted
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f. No exceptions noted.
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old.	h. No exceptions noted.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Lower
Elementary School**

Receipts

<i>Procedures</i>	<i>Findings</i>
1 Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that the only cash on hand was petty cash in which cash on hand plus receipts agreed to petty cash amount.
2. Select twenty receipts on a random basis and perform the following procedures.	2 Of the 20 receipts tested we noted the following:
a Trace to validated deposit slip	a No exceptions noted.
b Determine deposit was made on a timely basis (within 3 business days)	b. Fourteen exceptions noted, in which receipts were deposited 11 to 34 days after received.
c Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total	c No exceptions noted
d Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.	d. Three exceptions noted, in which no ticket reconciliations were completed

Management's Response

- North Webster Lower Elementary School is located 15 miles from the bank We will try to make more timely deposits
- Comments noted and changes made

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Lower
Elementary School**

Expenditures

<i>Procedures</i>	<i>Findings</i>
1 Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation	1. We reviewed checks written for March, 2012 while on the premises and determined that invoices were paid timely and had proper documentation.
2 Select twenty-five disbursements on a random basis and test for the following attributes	2. Of the 25 disbursements tested, the following exceptions were noted.
a. Documentation is canceled to prevent duplicate payment	a No exceptions noted.
b Check is signed by authorized personnel.	b No exceptions noted
c. Evidence of receipts of goods or services.	c. No exceptions noted
d Invoice amount agrees with check amount.	d. No exceptions noted
e Charge is supported by proper documentation.	e. No exceptions noted.
f. Endorsement agrees with payee.	f. No exceptions noted.
g. Invoice date is current when compared to date of check.	g. No exceptions noted.
h Accounting distribution/classification is consistent and correctly posted	h No exceptions noted.
i Charge appears to be necessary and reasonable.	i. Two exceptions noted, in which the school paid sales tax on reimbursements.
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j Two exceptions noted, in which the school paid sales tax on reimbursements.

Management's Response

- In the future no sales tax will be paid.
- No sales tax will be made on future reimbursements

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Lower
Elementary School**

Financial Reporting

Procedures

- 1 Select 3 months and trace each account balance per the general ledger to the report submitted to the central office

Findings

- 1 We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions

**Webster Parish School Board
Minden, Louisiana**

**NORTH WEBSTER UPPER
ELEMENTARY SCHOOL**

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Upper
Elementary School**

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1 Obtain bank reconciliations for all bank accounts for two months and perform the following procedures	1 We obtained bank reconciliations for the bank account for October, 2011 and January, 2012 We noted the following:
a Verify the mathematical accuracy of the reconciliations	a. No exceptions noted
b Agree the balance per the bank statement to the amount on the bank reconciliation.	b No exceptions noted.
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit.	d No exceptions noted.
e. Examine all interfund transfers.	e No exceptions noted.
f Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f Two exceptions noted, in which there was 1 check reflected on both reconciliations written in February 2011 still reflected as outstanding
g. Determine that cash is invested in only one bank account in accordance with LSA-R S 39 2955	g. No exceptions noted.
h. Investigate any outstanding checks which are over 90 days old.	h Two exceptions noted, in which there was 1 check reflected on both reconciliations written in February 2011 still reflected as outstanding.

Management's Response

- The outstanding checks were voided I need to find out from JPAMS how to remove that check

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Upper
Elementary School**

Receipts

Procedures

Findings

- | | |
|--|---|
| <p>1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts</p> <p>2. Select fifteen receipts on a random basis and perform the following procedures</p> <p>a. Trace to validated deposit slip</p> <p>b. Determine deposit was made on a timely basis (within 3 business days)</p> <p>c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total</p> <p>d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.</p> | <p>1. We performed a cash count when on the premises and determined there was not cash on hand.</p> <p>2. Of the 15 receipts tested we noted the following</p> <p>a. No exceptions noted.</p> <p>b. Ten exceptions noted, in which receipts were deposited between 4 to 30 days after received. It was also noted teachers are not turning monies collected to the office daily</p> <p>c. Five exceptions noted, in which supporting documentation was not sufficient to determine all monies collected were deposited</p> <p>d. Six exceptions noted, in which no reconciliation was completed on concession inventory</p> |
|--|---|

Management's Response

- The nearest bank is 16 miles from here. Deposits are made when I can leave school early to be there before 4:00 p.m.
- The exceptions that are noted - deposits were more than receipts shown - I will watch that this year. We had all new teachers and adj. to make
- Once again deposits were larger than receipts. I will have to have a better paper trail

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Upper
Elementary School**

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation	1. We reviewed checks written for March, 2012 while on the premises and determined that one invoice was not approved by the principal
2. Select twenty-five disbursements on a random basis and test for the following attributes:	2. Of the 25 disbursements tested, the following exceptions were noted
a. Documentation is canceled to prevent duplicate payment	a. No exceptions noted.
b. Check is signed by authorized personnel.	b. No exceptions noted.
c. Evidence of receipts of goods or services	c. No exceptions noted.
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation	e. No exceptions noted
f. Endorsement agrees with payee	f. No exceptions noted
g. Invoice date is current when compared to date of check.	g. No exceptions noted
h. Accounting distribution/classification is consistent and correctly posted	h. No exceptions noted
i. Charge appears to be necessary and reasonable	i. No exceptions noted
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j. No exceptions noted. It was noted that 1 check that was voided could not be examined.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

**North Webster Upper
Elementary School**

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office

Findings

1. We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions.

**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER JR. HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster Jr. High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:	1 We obtained bank reconciliations for the bank account for November, 2011 and January, 2012. We noted the following.
a. Verify the mathematical accuracy of the reconciliations.	a. No exceptions noted
b. Agree the balance per the bank statement to the amount on the bank reconciliation	b. No exceptions noted
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit	d. No exceptions noted.
e. Examine all interfund transfers	e. One exception noted, in which no approval was obtained by the principal
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.	f. No exceptions noted
g. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39.2955.	g. No exceptions noted
h. Investigate any outstanding checks which are over 90 days old	h. No exceptions noted.

Management's Response

- Interfund transfer did not have principal's signature. It has been corrected

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster Jr. High School

Receipts

<i>Procedures</i>	<i>Findings</i>
1 Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts	1 We performed a cash count when on the premises and determined that receipts had been issued for all monies and that un-deposited monies represented no more than 3 days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures	2 Of the 15 receipts tested we noted the following
a. Trace to validated deposit slip	a. No exceptions noted.
b. Determine deposit was made on a timely basis (within 3 business days).	b. Four exceptions noted, in which receipts were deposited 6 days after received
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.	c. No exceptions noted
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation	d. One exception noted, in which no reconciliation was completed for concessions inventory. However, concessions are no longer offered at the school.

Management's Response

- Regions Bank is located in Springhill. I was not able to leave work (only one secretary) to go to Springhill before closing to deposit money. Money bag was at bank until I was able to work the deposit. The CFCU Bank is located in Sarepta where we have moved the accounts
- We did concession for a short period of time then discontinued.

**Webster-Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster Jr. High School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation	1 We reviewed checks written for March, 2012 while on the premises and determined that expenditures were paid timely and had proper documentation.
2 Select twenty-five disbursements on a random basis and test for the following attributes:	2 Of the 25 disbursements tested, the following exceptions were noted:
a. Documentation is canceled to prevent duplicate payment	a. No exceptions noted
b. Check is signed by authorized personnel	b. No exceptions noted
c. Evidence of receipts of goods or services	c. No exceptions noted
d. Invoice amount agrees with check amount.	d. No exceptions noted.
e. Charge is supported by proper documentation	e. No exceptions noted.
f. Endorsement agrees with payee	f. No exceptions noted.
g. Invoice date is current when compared to date of check.	g. No exceptions noted
h. Accounting distribution/classification is consistent and correctly posted.	h. No exceptions noted
i. Charge appears to be necessary and reasonable	i. No exceptions noted
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j. No exceptions noted.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster Jr. High School

Financial Reporting

Procedures

- 1 Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

- 1 We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions.

**Webster Parish School Board
Minden, Louisiana**

NORTH WEBSTER HIGH SCHOOL

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster High School

Cash and Cash Equivalents

<i>Procedures</i>	<i>Findings</i>
1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures	1 We obtained bank reconciliations for the bank account for December, 2011 and February, 2012 We noted the following.
a Verify the mathematical accuracy of the reconciliations	a No exceptions noted.
b. Agree the balance per the bank statement to the amount on the bank reconciliation	b No exceptions noted
c. Compare the reconciled book balance to the general ledger for the bank account.	c. No exceptions noted
d. Determine the propriety of deposits in transit.	d No exceptions noted.
e Examine all interfund transfers	e No exceptions noted.
f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements	f Two exceptions noted, in which checks were outstanding from July 2010 to May 2011
g Determine that cash is invested in only one bank account in accordance with LSA-R.S 39 2955	g. No exceptions noted
h Investigate any outstanding checks which are over 90 days old	h Two exceptions noted, in which checks were outstanding from July 2010 to May 2011

Management's Response

- Outstanding checks will be compared to subsequent month's bank statement
- We will investigate any checks not cashed within 90 days and void the check where applicable

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster High School

Receipts

<i>Procedures</i>	<i>Findings</i>
1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days' receipts.	1. We performed a cash count when on the premises and determined that receipts had been issued for all monies and that un-deposited monies represented no more than 3 days receipts.
2. Select fifteen receipts on a random basis and perform the following procedures	2. Of the 15 receipts tested we noted the following:
a. Trace to validated deposit slip	a. No exceptions noted.
b. Determine deposit was made on a timely basis (within 3 business days).	b. Two exceptions were noted, in which receipts were deposited between 29 to 37 days after received
c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total	c. No exceptions noted.
d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation	d. One exception noted, in which no reconciliation was completed for concession inventory

Management's Response

- Deposits will be made in a timely manner
- Receipts will be traced to the deposits.

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster High School

Expenditures

<i>Procedures</i>	<i>Findings</i>
1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation	1 We reviewed checks written for March, 2012 while on the premises and determined that expenditures were paid timely and had proper documentation.
2. Select twenty-five disbursements on a random basis and test for the following attributes	2 Of the 25 disbursements tested, the following exceptions were noted.
a. Documentation is canceled to prevent duplicate payment.	a. No exceptions noted
b. Check is signed by authorized personnel	b. No exceptions noted.
c. Evidence of receipts of goods or services	c. No exceptions noted
d. Invoice amount agrees with check amount.	d. No exceptions noted
e. Charge is supported by proper documentation.	e. No exceptions noted
f. Endorsement agrees with payee	f. Copies of endorsement of checks not provided by the bank for testing
g. Invoice date is current when compared to date of check	g. No exceptions noted
h. Accounting distribution/classification is consistent and correctly posted	h. No exceptions noted
i. Charge appears to be necessary and reasonable	i. No exceptions noted
j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy	j. No exceptions noted

**Webster Parish School Board
Minden, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2012**

North Webster High School

Financial Reporting

Procedures

1. Select 3 months and trace each account balance per the general ledger to the report submitted to the central office.

Findings

- 1 We selected the months of August, 2011, October 2011, and January, 2012 for examination and noted no exceptions