

2655

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2011

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 **JAN 18 2012**

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2011

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RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

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**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2011**

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THE ROBINETTE FIRM
A Professional Accounting Corporation
1900 N. 18th Street, Suite 606
Monroe, LA 71201
(318) 342-8000
Fax: (318) 342-8001

INDEPENDENT ACCOUNTANTS' REPORT

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

We have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School Board as of and for the year ended June 30, 2011. The school district management is responsible for the school accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

This report is intended solely for the use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

The Robinette Firm, APAC

The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana
October 12, 2011

RAYVILLE HIGH SCHOOL

RAYVILLE HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:

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

Richland State Bank	\$18,806.69
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- d. We determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. We examined all interfund transfers, if any.
There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

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

- a. There were no certificates of deposit at June 30, 2011.

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

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

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

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

RAYVILLE HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

The results of those tests are discussed in Schedule 2, Summary of Findings, Observations and Recommendations.

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

REVENUES

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

- A. None.
- B. We noted two instances where money was not deposited in a timely manner.
- C. None.
- D. Three receipts did not have adequate supporting documentation.

Our recommendations are as follows:

2011-1 Timely deposit of funds prevents losses and aids in accurate record-keeping. All teachers and sponsors should be instructed to turn all money in to the office daily.

CORRECTIVE ACTION PLAN: All money will be deposited the day it is collected or the day after collection if money is collected after normal hours. School personnel are to turn in money daily and get a receipt.

Contact Person: Robbie Love

2011-2 All teachers and sponsors who handle club 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: Teachers and sponsors will use their assigned receipt sheets to record all monies collected. The monies turned in daily will match the transactions from the receipt sheets.

Contact Person: Robbie Love

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Check #34171 to Team Sports for \$15,863.68 did not have adequate evidence of receipt.
4. None.
5. Proper documentation was not available for check #34171.
6. Check #34102 included the late payment of two invoices.
7. None.
8. Check #34274 was used to pay for several purchases where the school purpose was not easily determinable.
Check #34171 included a duplicate payment of an invoice.
Check #34262 was used to pay an LHSAA fine.
9. None.
10. None.

Our recommendations are as follows:

2011-3 We 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: Checks will only be paid when an invoice or receipt exists. Purchase orders will be required on large purchases.

Contact Person: Chris Broussard

2011-4 We noted two instances where payments were made more than 90 days late. All invoices need to be paid in a timely manner. Late payment of invoices should not be allowed as this could allow a group to spend in excess of their resources. Unforeseen events could effect receipts and leave the school with a potential large liability.

CORRECTIVE ACTION PLAN: Purchase orders will be required for large purchases. Invoices will be paid immediately.

Contact Person: Chris Broussard

RAYVILLE HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES (Continued)

2011-5 We noted one instance where a disbursement was made to purchase items from Wal Mart where the school purpose could not be readily determined. Faculty and staff should be instructed to document the school purpose of the items being purchased when turning receipts in to the office.

CORRECTIVE ACTION PLAN: Reason for purchases will be written on receipts when turned in.

Contact Person: Robbie Love

2011-6 One disbursement was made that included the payment of an invoice that had been paid with a previous check. All invoices should be reviewed for any discrepancies before issuing checks. Invoices should also be marked "paid" to prevent duplicate payment.

CORRECTIVE ACTION PLAN: Invoices will be marked as paid and receipt of goods will be verified with sponsors.

Contact Person: Robbie Love

2011-7 We noted one check in our test that was to pay a fine to LHSAA. School personnel should follow guidelines and reporting requirements to avoid such unnecessary expenditures.

CORRECTIVE ACTION PLAN: Coaches will follow LHSAA rules to prevent fines.

Contact Person: Lent Bursey, AD

HOLLY RIDGE ELEMENTARY

HOLLY RIDGE ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:

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

Bancorp South	\$13,865.30
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- d. We determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. We examined all interfund transfers, if any.
There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

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

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

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

Cash was invested in a public NOW account.

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

HOLLY RIDGE ELEMENTARY

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

C. EXPENDITURES

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

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

The results of those tests are discussed in Schedule 4, Summary of Findings, Observations and Recommendations.

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

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

REVENUES

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

1. None.
2. One receipt was not deposited in a timely manner.
3. None.
4. None.

We make the following recommendations:

2011-1 We noted one of fifteen receipts tested was deposited in excess of three days after the receipt. All teachers and sponsors should be instructed to turn all money in on a daily basis. Timely deposits prevent loss of funds and ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: We will remind all teachers and staff that money must be turned in daily, and deposits will be made daily.

Contact Person: Clovis Christman

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. One disbursement to Fuqua paper on 5/10/11 in the amount of \$530.70 did not have the required two signatures.
3. One disbursement to National Pen Company dated 6/7/11 in the amount of \$398.34 did not have adequate evidence of receipt.
4. Check #13122 to Sonic on 12/6/10 for \$30 did not agree with the invoice amount.
5. Check in item 4 did not have proper documentation.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2011-2** One payment was made to Sonic where the original amount of the invoice was crossed out and a new one handwritten in. There was no supporting documentation for why the change occurred. 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: We will require an original invoice before issuing a check.

Contact Person: Clovis Christman

- 2011-3** State law requires two signatures to disburse school funds. We noted one check selected for testing with only one signature. No check should be issued without the required two signatures.

CORRECTIVE ACTION PLAN: We have put into place a check and balance system that will make sure two signatures are on checks.

Contact Person: Clovis Christman

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 4

HOLLY RIDGE ELEMENTARY

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES (Continued)

2011-4 One purchase was made without evidence of receipt. Invoices should be matched with receiving documents and/or appropriately signed by the school employee receiving the goods or services.

CORRECTIVE ACTION PLAN: We will make sure purchases and invoices match before a payment is made.

Contact Person: Clovis Christman

RAYVILLE JUNIOR HIGH SCHOOL

RAYVILLE JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$11,298.26
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 - d. We determined the propriety of deposits in transit, if any.

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

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year:
 - a. There were no certificates of deposit at June 30, 2011.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327
4. There are no outstanding checks over 90 days old at year-end.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 5

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

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

RAYVILLE JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

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

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

REVENUES

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

- A. None.
- B. None.
- C. None.
- D. Receipt #778005 from concessions for \$98.75 did not have adequate documentation.

Our recommendations are as follows:

2011-1 We noted one receipt from concessions that did not have adequate documentation over the amount used as start-up money and the subsequent redeposit of the start-up money. All events requiring start-up cash should use a reconciliation that lists the money collected and the money used as start-up cash. Two-persons should collect and count the money, and sign the reconciliation evidencing the amount of cash collected and total deposit to be made. This will document dual control and provide an audit trail of receipts.

CORRECTIVE ACTION PLAN: All concession operations have been turned over to a third party vendor. However, any activity that requires start-up money will use a reconciliation sheet.

Contact Person: Tony Guirlando

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 6

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. There was no evidence of receipt for Check #3404 to Larry Johnson.
4. Check in item 3 did not have an invoice.
5. Adequate documentation was not available for two checks:
#3404 10/27/10 Larry Johnson \$20.00
#3532 3/07/11 Tony Guirlando \$610.00
6. Check #3393 to Great American Leasing for \$1,344 included late payments.
7. None.
8. Check in item 6 included \$116.98 in late charges.
9. None.
10. None.

Our recommendations are as follows:

2011-2 We noted checks were paid without adequate 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: Our new secretary, Mrs. Laurie Rhodes, has been trained by the Richland Parish School Board business department in disbursement procedures. We also use a receipt of payment form that provides documentation of payment to our athletic officials.

Contact Person: Tony Guirlando

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES (Continued)

2011-3 We noted the school gave out money as a reward but did not provide adequate documentation. We recommend the students receiving the awards sign to acknowledge receipt as well as maintaining the calculation of scores that led to the awards.

CORRECTIVE ACTION PLAN: We now have all students who receive academic reward money to sign for their money. We also provide the computer generated report that shows the calculation of scores that led to the monetary awards.

Contact Person: Tony Guirlando

2011-4 We noted one instance where a check was for the late payment of an invoice and included the payment of late charges. Paying a late charge is an unnecessary expenditure and should be avoided.

CORRECTIVE ACTION PLAN: All RJHS invoices will be paid timely.

Contact Person: Tony Guirlando

DELHI MIDDLE SCHOOL

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 7

DELHI MIDDLE SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Regions	\$30,093.38
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 - d. We determined the propriety of deposits in transit, if any.

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

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to those clearing in the subsequent month's bank statement.
2. There were no certificates of deposit at June 30, 2011
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old at year-end.

DELHI MIDDLE SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

C. EXPENDITURES

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

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

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

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 8

DELHI MIDDLE SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

REVENUES

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

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

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 8

DELHI MIDDLE SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. One disbursement was not properly canceled.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

We recommend the following changes:

2011-1 Cancellation of invoices prevents duplicate payment. One invoice was noted which was not properly canceled. All invoices should be canceled to indicate payment.

CORRECTIVE ACTION PLAN: All invoices and statements will be properly canceled to indicate that payment was made.

Contact Person: Shirley McDade, Shelia McDade

DELHI HIGH SCHOOL

DELHI HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:

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

Regions Bank	\$32,253.69
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. There were no outstanding checks at year-end.

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

a. There were no certificates of deposit at June 30, 2011.

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

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

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

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 9

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

DELHI HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

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

REVENUES

The following exceptions were noted in our test of 15 receipts selected at random and certain athletic receipts:

- A. The gate start-up money of \$300 from the Madison football game can not be traced back to a deposit.
- B. Three receipts were deposited late.
Three receipts did not have enough documentation to determine if they were deposited in a timely manner.
- C. None.
- D. Eleven receipts did not have adequate documentation to indicate control over the receipts.

Our recommendations are as follows:

- 2011-1** During our test we noted one football game where the start-up cash was not redeposited in the bank after the game. All money should be deposited intact on a daily basis.

CORRECTIVE ACTION PLAN: All money will be deposited intact on a daily basis.

Contact Person: Kenneth Jenkins

- 2011-2** We noted three receipts were deposited in excess of three days after receipt, and three others where you could not tell if the receipts were deposited timely based on the documentation provided. All teachers and sponsors should be instructed to turn all money in on a daily basis. Timely deposits prevent loss of funds and ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: All teachers and sponsors are instructed to turn all money in on a daily basis.

Contact Person: Kenneth Jenkins

- 2011-3** 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: All teachers or club sponsors who handle money will maintain a log to record all collections of monies from students. The amounts collected will 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 will be turned in to the school office at year-end to provide an audit trail of the receipts.

Contact Person: Kenneth Jenkins

DELHI HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

REVENUES (Continued)

2011-4 A ticket reconciliation should be prepared for all admission events. The reconciliation should indicate the first and last tickets sold as well as the beginning startup money. The total proceeds should be reconciled to the original startup plus the number of tickets multiplied by the admission price. We noted incomplete reconciliations for four home football games. All reconciliations should be fully completed and signed by those persons responsible for the gate.

CORRECTIVE ACTION PLAN: A ticket reconciliation will be prepared for all admission events. The reconciliations will indicate the first and last tickets sold as well as the beginning start-up money. The total proceeds will be reconciled to the original start-up plus the number of tickets multiplied by the admission price. A reconciliation will be fully completed and signed by those persons responsible for the gate.

Contact Person: Kenneth Jenkins

2011-5 All concessions should be collected under dual control. The two persons selling the concessions should count the money and sign to document the dual control over the receipts. This form should be maintained to support the amount of concessions collected.

CORRECTIVE ACTION PLAN: All concessions will be collected under dual control. The two persons selling the concessions will count the money and sign to document the dual control over the receipts. This form will be maintained to support the amount of concessions collected.

Contact Person: Kenneth Jenkins

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. 33 of the 35 invoices selected for testing were not properly canceled.
2. One check did not have the required two signatures.
3. Two checks were paid without evidence of receipt:
#7542 Federick Coleman \$45.00
#7850 Sonic of Delhi \$32.50
4. One check did not agree with the invoice amount.
The two checks listed in item 3 did not have an invoice to determine if the invoice and check amounts were in agreement.
Check #7955 for \$110 to OPHS was for a track meet at OCS and should have been made out to OCS.
5. The checks listed in item 3 did not have proper documentation.
6. The checks listed in item 3 did not have an invoice.
7. None.
8. None.
9. None.
10. A check was used to refund a student with money received in a fundraiser.

Our recommendations are as follows:

2011-6 We noted two instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: All personnel are advised that disbursements will only be made when adequate documentation exists. Documentation will consist of an original invoice, evidence of receipt, and proper approval.

Contact Person: Kenneth Jenkins

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

EXPENDITURES (Continued)

2011-7 Thirty-three invoices selected for testing were not properly canceled. Marking all original invoices 'paid' prevents duplicate payments.

CORRECTIVE ACTION PLAN: All original invoices will be properly canceled 'paid' to prevent duplicate payment.

Contact Person: Kenneth Jenkins

2011-8 State law requires two signatures to disburse school funds. We noted one check selected for testing with only one signature. No check should be issued without the required two signatures.

CORRECTIVE ACTION PLAN: All checks that disburse school funds will be issued only with the required two signatures.

Contact Person: Kenneth Jenkins

2011-9 We noted one instance where a check did not agree with the invoice amount. The check amount should match the total of the invoices it is paying. Any reasons for not paying an invoice in full should be properly documented to avoid confusion at a later date, and any discrepancies should be investigated and resolved in a timely manner.

CORRECTIVE ACTION PLAN: The amount of issued checks will match the total of the invoice being paid. Any reasons for not paying an invoice in full will be properly documented to avoid confusion at a later date, and any discrepancies will be investigated and resolved in a timely manner.

Contact Person: Kenneth Jenkins

2011-10 One check was written to Ouachita Parish High School but was intended for, and paid to, Ouachita Christian School. Care should be taken to ensure that checks are filled out properly, to the correct payee, and for the correct amount when making payments.

CORRECTIVE ACTION PLAN: Care will be taken to ensure that checks are filled out properly, to the correct payee, and for the correct amount when making payment.

Contact Person: Kenneth Jenkins

2011-11 We noted one instance where a student was refunded proceeds from a prom fundraiser. All monies raised for a specific purpose should be used for that purpose only. Using those monies for any other purpose is not allowable under state expenditure laws. Faculty, staff, and organization sponsors should familiarize themselves with the expenditure laws to ensure they stay in compliance.

CORRECTIVE ACTION PLAN: All monies raised for a specific purpose should be used for that purpose only. Faculty, staff, and organization sponsors will familiarize themselves with the expenditure laws to ensure they stay in compliance.

Contact Person: Kenneth Jenkins

MANGHAM JUNIOR HIGH SCHOOL

MANGHAM JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$46,282.10
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. There were no outstanding checks at year-end.

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

Richland State Bank	
CD #019681	\$13,153.88
CD #013275	10,760.16

- a. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a Public NOW account and two CDs.

4. There were no outstanding checks over 90 days old at June 30, 2011.

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 11

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

MANGHAM JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

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

MANGHAM JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

REVENUES

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

- A. None.
- B. None.
- C. None.
- D. One receipt was for a basketball game that did not have evidence of dual control.

Our recommendations are as follows:

2011 - 1 We selected a receipt from a basketball game and noted there was only one signature on the gate reconciliation. We recommend the school have two persons sign the gate reconciliation evidencing the amount of money collected. This will document dual control and provide an audit trail of receipts.

CORRECTIVE ACTION PLAN: Two people will work an athletic event gate. These two people will count the money. The principal and bookkeeper will count the money again and sign off on the reconciliation before making the deposit.

Contact Person: Connie Williams

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 12

MANGHAM JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. One invoice was paid without evidence of receipt.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2011-2 One purchase was made without evidence of receipt. Invoices should be matched with receiving documents and/or appropriately signed by the school employee receiving the goods or services.

CORRECTIVE ACTION PLAN: Once an item is received the individual purchasing the item shall sign the receipt. The receipt will be turned in to the bookkeeper.

Contact Person: Connie Williams

MANGHAM ELEMENTARY SCHOOL

MANGHAM ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:

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

Richland State Bank	\$8,437.35
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- d. We determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. We examined all interfund transfers, if any.
There were no interfund transfers.
- f. We traced outstanding checks to the checks clearing in the subsequent month's bank statement.

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

- a. CD #60015, Richland State Bank \$27,277.10
- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a Certificate of Deposit and one public NOW account.

4. The following outstanding checks were over 90 days old:

#2650	12/13/10	Presley Williams	\$7.25
#2655	12/13/10	Caleb Cunningham	\$8.25

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 13

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 13

MANGHAM ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

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

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

CASH

2011-1 We noted the school's CD did not match the bank records by \$34. This is the amount of interest earned on 2/15/11. All interest transactions should be recorded in the general ledger and the CD should be reconciled between the bank's records and the school's general ledger.

CORRECTIVE ACTION PLAN: We will make sure interest is recorded.

Contact Person: Michelle Duchesne

REVENUES

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

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

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. One disbursement was not properly canceled to prevent duplicate payment.
2. One disbursement had only one signature on the check.
3. Two disbursements did not have evidence of receipt.
4. None.
5. Two disbursements did not have proper documentation.
6. None.
7. One disbursement was not posted to the correct account.
Two checks were not posted to the general ledger.
8. Check #2511 to Quill included sales tax of \$140.69.
9. None.
10. None.

Our recommendations are as follows:

2011-2 One invoice was not properly canceled. Marking all original invoices 'paid' prevents duplicate payment.

CORRECTIVE ACTION PLAN: We will mark all invoices 'paid' at the time of payment.

Contact Person: Michelle Duchesne

2011-3 State law requires two signatures to disburse school funds. We noted one check had only one signature. This practice should be ceased in order to comply with state law and district policy.

CORRECTIVE ACTION PLAN: We will review checks before mailing to make sure they all have two signatures.

Contact Person: Michelle Duchesne

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 14

MANGHAM ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

EXPENDITURES (Continued)

- 2011-4** Two purchases were made without evidence of receipt. Invoices should be matched with receiving documents and/or appropriately signed by the school employee receiving the goods or services.
- CORRECTIVE ACTION PLAN:** We will make sure all receipts are turned in to the office.
- Contact Person:** Sandi Jones, Michelle Duchesne
- 2011-5** We noted two instances where the ending mileage was not filled out on the bus driver form. These forms should be filled out properly to provide adequate supporting documentation for the payments.
- CORRECTIVE ACTION PLAN:** We will make sure bus drivers paper work is filled out completely at the time it is turned in.
- Contact Person:** Sandi Jones, Michelle Duchesne
- 2011-6** One check was posted to the wrong account. Posting to accounting records should be reviewed for accuracy to ensure accurate record-keeping.
- CORRECTIVE ACTION PLAN:** We will monitor postings more closely.
- Contact Person:** Michelle Duchesne
- 2011-7** We noted two instances where checks were not posted to the general ledger. Staff involved in posting to the general ledger should take care to ensure all checks are posted and any discrepancies and errors resolved before closing the books each month.
- CORRECTIVE ACTION PLAN:** We will make the JPAM programmers aware of the absent post and ask for corrective postings.
- Contact Person:** Sandi Jones, Michelle Duchesne
- 2011-8** One expenditure indicated sales tax was paid to the vendor. This expenditure is not necessary as the school is exempt from paying sales tax.
- CORRECTIVE ACTION PLAN:** We will not pay sales tax again.
- Contact Person:** Michelle Duchesne

RAYVILLE ELEMENTARY SCHOOL

RAYVILLE ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:

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

Richland State Bank	\$70,033.40
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- d. We determined the propriety of deposits in transit, if any.
There were no deposits in transit.
- e. We examined all interfund transfers, if any.
There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

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

a. C.D., Richland State Bank	\$50,829.20
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- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a Certificate of Deposit and one public NOW accounts.

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

#13081	2/24/10	Wilijah Waylor	\$18.03
#13154	5/13/10	Laterrian Ewell	\$ 3.00
#13354	12/16/10	Cammeran Neathery	\$25.00
#13356	12/16/10	LaShonte Brown	\$10.00
#13357	12/16/10	Charity Scott	\$10.00

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 15

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

RAYVILLE ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

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

RAYVILLE ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

REVENUES

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

- A. None.
- B. One receipt could not be determined if it was deposited in a timely manner.
- C. None.
- D. Two receipts did not have adequate supporting documentation.

We recommend the following controls over receipts:

- 2011-1** One receipt could not be determined if it was deposited in a timely manner due to the teacher log sheet not being properly filled out. All teachers and sponsors should be instructed on how to fill out the log sheet properly and to turn money in to the office daily.

CORRECTIVE ACTION PLAN: We instructed the faculty on policy and procedures for collecting money at a faculty meeting.

Contact Person: Stacy Lee

- 2011-2** All teachers and sponsors who handle club 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 to the office. 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: The importance of record keeping and using log sheets was discussed at a faculty meeting.

Contact Person: Stacy Lee

RAYVILLE ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS, AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. One invoice was not properly cancelled to prevent duplicate payment.
2. None.
3. None.
4. None.
5. Adequate documentation was not available for check #13355.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2011-3 One invoice was not properly cancelled. Marking all original invoices 'paid' prevents duplicate payments.

CORRECTIVE ACTION PLAN: We purchased a new 'paid' stamp which will be used to cancel all invoices.

Contact Person: Stacy Lee

2011-4 We noted one instance where a check was paid to a student but there was no indication that the student received the money. Students should sign the documentation indicating they received the money.

CORRECTIVE ACTION PLAN: We made a sign off sheet for students to sign for checks given as rewards for contests.

Contact Person: Stacy Lee

START ELEMENTARY SCHOOL

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$30,864.38
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 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2011.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. We supported the outstanding checks at June 30, 2011 by comparing them to checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year-end:
 - a. C.D., Richland State Bank \$70,723.13
 - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a Certificate of Deposit and one public NOW accounts.
4. There was one outstanding checks over 90 days old at year-end:

#6232 3/16/11 Polar Bear Classic Softball	\$100.00
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START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

START ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

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

START ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

CASH

2011-1 We noted the school's CD did not match the bank records. The balance shown on the school's record is the prior year's balance, and the interest has not been posted. All interest transactions should be recorded in the general ledger and the CD should be reconciled between the bank's records and the school's general ledger.

CORRECTIVE ACTION PLAN: The interest has now been added and the CD balance changed.

Contact Person: Angie Cannon

REVENUES

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

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

START ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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.

DELHI ELEMENTARY SCHOOL

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on the bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust	\$51,602.55
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 - d. We determined the propriety of deposits in transit, if any.

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

There were no interfund transfers.
 - f. We traced outstanding checks at June 30, 2011 to checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year-end:
 - a. There were no certificates of deposit at June 30, 2011.
 - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account and a money market account.
4. There were three outstanding checks at June 30, 2011 that were over 90:

#11403	10/26/10	Eric Washington	\$5:00
#11456	12/08/10	Kamber Martin	\$4:00
#11463	12/16/10	Travis Cleveland	\$4:00

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

DELHI ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

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

DELHI ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

REVENUES

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

1. A. None.
- B. One receipt was not deposited in a timely manner.
- C. None.
- D. One receipt did not have adequate supporting documentation.

We recommend the following controls over receipts:

2011-1 We noted one of fifteen receipts tested was deposited in excess of three days after receipt. All teachers and sponsors should be instructed to turn all money in on a daily basis. Timely deposits prevent loss of funds and ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: Teachers were reminded again that all money is to be turned in daily to be deposited. The information was passed out at a faculty meeting and through email.

Contact Person: Shelly Crawford

2011-2 All teachers and sponsors who handle club 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: A reminder was given to teachers to maintain student logs and to turn in money properly.

Contact Person: Shelly Crawford

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

SCHEDULE 20

DELHI ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Check #11304 did not have evidence of receipt.
4. Check in item 3 included payment for items that were not received.
5. Check in item 3 did not have proper documentation.
6. Check #11539 was used to pay a late invoice.
7. None.
8. Check in item 6 included payment of late charges in the amount of \$5.39.
9. None.
10. None.

Our recommendations are as follows:

2011-3 We noted one instance listed above where checks were 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: We will double check to make sure we have evidence of receipt before we pay for an item.

Contact Person: Shelly Crawford

2011-4 We noted one check was used to pay for items that had not yet been received. The school should take care to pay only for items received. School personnel should document on the invoice what was received and only pay for that portion. When the school pays for items that have not been received, they run the risk of never receiving those goods and not being able to get their money back.

CORRECTIVE ACTION PLAN: We will look carefully over invoices to check for any back ordered items and will pay only for what we have received.

Contact Person: Shelly Crawford

DELHI ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES (Continued)

2011-5 We noted one instance where a check was for the late payment of an invoice and included the payment of late charges. Paying a late charge is an unnecessary expenditure and should be avoided.

CORRECTIVE ACTION PLAN: This error was made due to the principal taking leave and the interim principal and secretary not sure of who had delegation to pay bills. The secretary was used to the principal approving bills to be paid. The interim principal was getting adjusted to the new position and the bill became late. We will make sure the clerk knows in unexpected situations to continue with the process to keep bills from falling behind.

Contact Person: Shelly Crawford

MANGHAM HIGH SCHOOL

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 21

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2011 and performed the following:

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

Richland State Bank \$37,034.99

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

2. There are no certificates of deposit at June 30, 2011

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

4. There were eleven outstanding checks over 90 days old.

#18924	11/13/08	James Donnelly	\$55.00
#19692	1/14/10	Melissa Jones	\$19.50
#20197	10/13/10	Green Sports	\$89.41
#20257	11/05/10	Stuart C. Irby	\$33.90
#20442	2/24/11	Sweet Pea's	\$197.00
#20459	2/25/11	Wheeler Signs & Graphics	\$250.00
#20547	3/14/11	Lanette Romero	\$95.00
#20557	3/18/11	Brown Holly Flowers	\$35.00
#20558	3/18/11	Ewing Irrigation	\$107.66
#20587	3/25/11	Lanette Romero	\$85.00
#20589	3/25/11	English EPO/Fair Parks HS	\$150.00

RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana

SCHEDULE 21

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

B. REVENUES

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

MANGHAM HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2011**

C. EXPENDITURES

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

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

The results of those tests are discussed in Schedule 22, Summary of Findings, Observations and Recommendations.

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

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

CASH

2011-1 We noted eleven checks outstanding over 90 days, including one check that has been outstanding for three years. Items not clearing on the reconciliation in a timely manner should be investigated. Unclaimed property may need to be remitted to the state under state escheat laws.

CORRECTIVE ACTION PLAN: A print out from JPAMS for outstanding checks will be reviewed by book keeper and principal monthly. Checks not clearing will be followed up on each month.

Contact Person: Connie Williams

REVENUES

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

- A. We noted two instances where money could not be traced to a deposit:
#613411 Cheerleaders 9/22/10 \$500
Mangham Jamboree 8/27/10 \$300
- B. Eight receipts were not deposited in a timely manner.
- C. Receipt #613411 was not posted to the general ledger.
- D. Seven football gate reconciliations were not filled out properly.
Eight receipts did not have proper documentation.

We recommend the following:

2011-2 We noted eight receipts that were deposited more than three business days from receipt. Timely deposits prevent loss of funds and aid in accurate record-keeping. All teachers and club sponsors should be instructed to turn all money in daily and daily deposits should be made by office personnel.

CORRECTIVE ACTION PLAN: Mrs. Williams will remind teachers of policy stated in teacher handbook concerning turning money in to the office. Mrs. Mekus will be addressing teachers again at future faculty meetings.

Contact Person: Connie Williams

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

REVENUES (Continued)

2011-3 We noted two instances where money was not deposited in the bank. All money should be deposited intact on a daily basis.

CORRECTIVE ACTION PLAN: All money turned in to the office will be receipted and deposited on a daily basis.

Contact Person: Connie Williams

2011-4 We selected receipts from home football games and noted the gate reconciliations were not properly filled out. We recommend school faculty and staff be trained in the proper way to fill out the reconciliation, and always having two gate keepers to sign the reconciliations evidencing the amount of money collected. This will document dual control and provide an audit trail of football receipts.

CORRECTIVE ACTION PLAN: Two people will work each gate, count the money and sign off on the gate reconciliation. This will be given to the bookkeeper who will assist the principal in recounting the money and both will sign the reconciliation.

Contact Person: Connie Williams

2011-5 All teachers and sponsors who handle club 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 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: Club sponsors will be given receipt logs. The logs will be turned in to the office when money is turned in, and the office will make a copy of the log to attach to the deposit slip. The log will then be given back to the sponsor. The club sponsor will turn the completed receipt page in to the office at the end of the school year or before receiving a new receipt page.

Contact Person: Connie Williams

MANGHAM HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Seven invoices were not properly canceled.
Four checks did not have supporting documentation to determine if the invoices were canceled properly:

#20336	Wal Mart	\$848.05
#20475	Creative Stitches	\$106.00
#20536	Best Western	\$1,354.56
#20708	US Post Office	\$44.00
2. None.
3. The checks listed in item 1 did not have evidence of receipt.
4. No invoices were available for the checks listed in item 1 above.
5. The checks listed in item 1 above did not have adequate supporting documentation.
6. It could not be determined if the checks listed in item 1 above were current.
7. Check #20336 could not be determined if posted correctly.
8. Check #20214 to LHSAA for \$200.00 was for a fine.
Check #20336 could not be determined if the purchase was necessary and reasonable.
9. None.
10. Check #20336 could not be determined if allowable.

We recommend the following:

2011-6 Cancellation of invoices prevents duplicate payment. All invoices should be canceled to indicate payment.

CORRECTIVE ACTION PLAN: All invoices will be stamped PAID once payment has been made.

Contact Person: Connie Williams

2011-7 We noted four instances listed above where checks were paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Invoices will not be paid without supporting documentation, such as receipts and purchase orders. Also, the original invoice along with a signature that items have been received or services have been rendered.

Contact Person: Connie Williams

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

EXPENDITURES (Continued)

2011-8 We noted one check in the amount of \$200 for the payment of a fine. Penalties are an unnecessary expenditure of school funds and steps should be taken to avoid incurring these types of penalties.

CORRECTIVE ACTION PLAN: Fines such as LHSAA fines are paid by the coach who has received the fine. The coach will write a personal check to ensure the school does not pay these anymore.

Contact Person: Connie Williams

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

RAYVILLE HIGH SCHOOL

Revenues

2010-1 Timely deposits
Status: See finding 2011-1

2010-3 Dual control over receipts
Status: Resolved

Expenditures

2010-4 Inadequate supporting documentation
Status: See finding 2011-3

2010-5 Expenditure law violation
Status: Resolved

HOLLY RIDGE ELEMENTARY

Revenues

2010-1 Control over receipts
Status: Resolved

Expenditures

2010-2 Inadequate supporting documentation
Status: See finding 2011-2

RAYVILLE JUNIOR HIGH

Revenues

2010-1 Dual control over receipts
Status: Resolved

2010-2 Missing Receipts
Status: Resolved

2010-3 Dual control over admission events
Status: Resolved

2010-4 Timely deposits
Status: Resolved

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

RAYVILLE JUNIOR HIGH, CONTINUED

Expenditures

2010-5 Controls over start-up cash
Status: Resolved

2010-6 Gate reconciliation not filled out properly
Status: Resolved

2010-7 Inadequate documentation for awards
Status: 2011-3

DELHI MIDDLE SCHOOL

Revenues

None

Expenditures

2010-1 Inadequate supporting documentation
Status: Resolved

DELHI HIGH SCHOOL

Revenues

2010-1 Timely deposits
Status: See finding 2011-2

2010-2 Teacher receipts
Status: See finding 2011-3

2010-3 Gate reconciliation not filled out properly
Status: See finding 201-4

2010-4 Dual control over receipts
Status: See finding 2011-5

Expenditures

2010-5 Inadequate supporting documentation
Status: See finding 2011-6

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

DELHI HIGH SCHOOL, CONTINUED

Expenditures, Continued

2010-6 Cancellation of invoices
Status: See finding 2011-7

2010-7 Payment of late charges
Status: Resolved

2010-8 Payment of sales tax
Status: Resolved

MANGHAM JUNIOR HIGH

Revenues

2010-1 Discrepancy in amount receipted and collected
Status: Resolved

Expenditures

2010-2 Cancellation of invoices
Status: Resolved

2010-3 Inadequate supporting documentation
Status: Resolved

MANGHAM ELEMENTARY

Cash

2010-1 Old outstanding checks
Status: Resolved

Revenues

2010-2 Issuance of receipts
Status: Resolved

Expenditures

2010-3 Cancellation of invoices
Status: See finding 2011-2

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

MANGHAM ELEMENTARY, CONTINUED

Expenditures, Continued

2010-4 Only one signature on check
Status: See finding 2011-3

2010-5 Payment of late charges
Status: Resolved

RAYVILLE ELEMENTARY

Revenues

None

Expenditures

2010-1 Cancellation of invoices
Status: See finding 2011-3

2010-2 Inadequate supporting documentation
Status: See finding 2011-4

START ELEMENTARY

Revenues

2010-1 Dual control over receipts
Status: Resolved

2009-2 Dual control over receipts
Status: See finding 2010-1

Expenditures

None

DELHI ELEMENTARY

Revenues

None

**RICHLAND PARISH SCHOOL BOARD
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND
STATUS OF PRIOR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2011**

DELHI ELEMENTARY, CONTINUED

Expenditures

2010-1 Cancellation of invoices
Status: Resolved

MANGHAM HIGH SCHOOL

Cash and Cash Equivalents

2010-1 Old outstanding checks
Status: See finding 2011-1

Revenues

2010-2 Timely deposits
Status: See finding 2011-2

Expenditures

2010-3 Only one signature on check
Status: Resolved

2010-4 Inadequate supporting documentation
Status: See finding 2011-7

2010-5 Payment of fine
Status: See finding 2011-8