

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
June 30, 2023**

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Vernon Parish School Board
Leesville, Louisiana

We have performed the procedures described in the following pages on the receipts and expenditures of all Vernon Parish School Board schools for the fiscal year ended June 30, 2023. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds.

Management of the Vernon Parish School Board, Leesville, Louisiana has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the School Board management to evaluate the operations of the student activity funds for the fiscal year ended June 30, 2023. Additionally, no other parties have agreed to and acknowledged the appropriateness of the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and findings are described on the following pages. We were engaged by Vernon Parish School Board to perform this agreed-upon procedures engagement and the engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Vernon Parish School Board and meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed upon procedures engagement. This report is intended solely for the information and use of the Board and management of Vernon Parish School Board and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 8, 2023

EVANS HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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Evans High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: One exception noted where deposit slip is \$9.50 less than the validated deposit slip.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: Four exceptions noted where a ticket reconciliation was not prepared.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agree upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: Four exceptions noted where a ticket reconciliation was not prepared.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agree upon procedure.

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Evans High School

Expenditures

The following procedures were performed:

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.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: One exception noted where the amount paid is more than the invoice amount. Invoice amount is \$1,060.40 and amount paid is \$1,064.40.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

Comment: One exception noted where the invoice date is May 2, 2023 and check date is June 15, 2023.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

**Vernon Parish School Board
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Evans High School

3. Review unpaid invoices for long overdue invoices.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: One exception noted where the fundraiser request form was not used.

- b. Established controls were properly followed.

Comment: One exception noted where the fundraiser financial report is incomplete and not signed by the principal.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where statement was not paid timely.

HICKS HIGH SCHOOL

**Vernon Parish School Board
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Hicks High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
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Hicks High School

Expenditures

The following procedures were performed:

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.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions noted other than those exceptions discuss in e. below.

- d. Invoice amount agrees with check amount.

Comment: No exceptions noted other than those exceptions discuss in e. below.

- e. Charge is supported by proper documentation.

Comment: Two exceptions noted: A check to the Vernon Parish 4H Foundation had no support attached. A credit card payment included charges for a trip with only a purchase order as support and includes charges for supplies with no documentation.

- f. Invoice date is current when compared to date of check.

Comment: One exception noted where the payment date is over thirty days from the invoice date.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: One exception noted where sales tax of \$17.48 was paid on a purchase.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

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Hicks High School

3. Review unpaid invoices for long overdue invoices.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Credit Cards

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

NORTH ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

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North Elementary School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: Four exceptions noted where deposit was not made timely.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No athletic games at this school.

- b. Determine deposit was made on a timely basis.

Comment: No athletic games at this school.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No athletic games at this school.

- d. Trace the total deposit to proper posting.

Comment: No athletic games at this school.

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North Elementary School

Expenditures

The following procedures were performed:

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.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: Three exceptions noted where documentation was not canceled.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: One exception noted where the purchase order issuance date is after the purchase date.

- f. Invoice date is current when compared to date of check.

Comment: Three exceptions noted where payment date is over thirty days from the invoice date.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

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North Elementary School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand at this location.

Fundraisers

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: One exception noted where the fundraiser request form was not used.

- b. Established controls were properly followed.

Comment: One exception noted where the fundraiser financial report was incomplete.

Credit Cards

3. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

PICKERING HIGH SCHOOL

**Vernon Parish School Board
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Pickering High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: One exception noted where the deposit date was prior to the receipt date.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: One exception noted where change from a check written for meals was deposited but there was no receipt for the amount spent.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

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Pickering High School

Expenditures

The following procedures were performed:

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.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: Seven exceptions noted: One where the employee did not sign the expense reimbursement sheet. Four where the expense reimbursement check request is incomplete. One where dates for items on the expense reimbursement are later than the report date. One where the employee who was reimbursed approved the check request.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
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Pickering High School

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

3. Review unpaid invoices for long outstanding amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with School Board's approved policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: Two exceptions where the purchase order issuance date is after the purchase date.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: One exception noted where sales tax of \$4.41 was paid.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

PITKIN HIGH SCHOOL

**Vernon Parish School Board
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Pitkin High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

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Pitkin High School

Expenditures

The following procedures were performed:

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.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
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Pitkin High School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: One exception where the purchase order issuance date is after the purchase date.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

ROSEPINE ELEMENTARY SCHOOL

**Vernon Parish School Board
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Rosepine Elementary School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Rosepine Elementary School

Expenditures

The following procedures were performed:

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.

Comment: Exceptions noted where purchase order issuance was after the purchase date and incomplete documentation for receipt of goods or services.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Rosepine Elementary School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

ROSEPINE HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Rosepine High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: Seven exceptions noted where individual receipts did not support deposit total. All exceptions relate to one deposit. The deposit was for student fees which included a \$7,000 receipt for cheerleaders. \$2,458 of the cash was used to pay an invoice to a sporting goods store.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted other than the exceptions in c. above.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Rosepine High School

Expenditures

The following procedures were performed:

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.

Comment: Checks written in October 2023 were reviewed. Exceptions were noted where documentation for payments was not sufficient.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Rosepine High School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

Comment: Two exceptions noted where the fundraisers were not monitored to make a profit.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: One exception noted where the accounting distribution classification is incorrectly posted. Concession supplies were charged to the general fund.

- d. Charge appears to be necessary and reasonable.

Comment: One exception noted where a purchase is not related to student activity funds.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where purchase exceeds purchase order issuance amount.

SIMPSON HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Simpson High School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Simpson High School

Expenditures

The following procedures were performed:

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.

Comment: Reviewed checks written in October 2023. Exceptions noted where documentation for the payment was not sufficient.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: One exception noted where a purchase order was not attached for the purchase of 3 watches.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions noted other than the exception described in e. above.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Simpson High School

3. Review unpaid invoices for long outstanding amount.

Comment: No unpaid invoices on hand.

Fundraisers

2. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Established controls were properly followed.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Credit Cards

2. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

VERNON MIDDLE SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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Vernon Middle School

Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that undeposited monies represent no more than three days' receipts.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: Two exceptions noted where receipts were not deposited timely. These receipts were in the same deposit.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for football, basketball, baseball, and softball and perform the following procedures for a sample of games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

Comment: No exceptions noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Vernon Middle School

Expenditures

The following procedures were performed:

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.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

Comment: Two exceptions noted where purchase requisition issuance is after the payment date.

- f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where principal did not sign the purchase requisition.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Vernon Middle School

3. Review unpaid invoices for long outstanding amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

Fundraisers

1. Obtain a copy of all fundraisers during the year and a copy of the School Board's policy for fundraisers. Select a sample of 10% to test the following attributes:

- a. Procedures were in compliance with the School Board's approved policy.

Comment: No fundraisers at this location.

- b. Established controls were properly followed.

Comment: No fundraisers at this location.

Credit Cards

1. Obtain a list of all credit cards and store credit cards. Select two months for each card and test for the following attributes:

- a. Evidence that goods or services were received.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Accounting distribution /classification is correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- e. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

ANACOCO ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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June 30, 2023**

Anacoco Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Anacoco Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: One exception noted where the purchase order issuance date is after the purchase date.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

ANACOCO HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Anacoco High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Anacoco High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: One exception noted where the accounting distribution/classification is incorrectly posted.

h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: One exception noted where the purchase order was dated after the payment was made.

EAST ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

East Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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June 30, 2023**

East Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: Two exceptions noted: One where the purchase order is approved by the requester.
One where the purchase order issuance date is after the purchase date.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

HORNBECK HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Hornbeck High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Hornbeck High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: One exception where expenditure did not have receipt or invoice. Unable to determine if documentation is canceled.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: One exception where expenditure did not have evidence of receipt of goods or services as noted in a. above. No receipt or invoice was provided.

d. Invoice amount agrees with check amount.

Comment: One exception where this could not be determined as noted in a. above.

e. Charge is supported by proper documentation.

Comment: Five exceptions noted: One exception where expenditure did not have receipt or invoice as noted in a. above. Four exceptions where purchase order issuance is after purchase date.

f. Invoice date is current when compared to date of check.

Comment: No exceptions noted other than described in a. above.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: One exception noted where sales tax was paid.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

LEESVILLE JUNIOR HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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Leesville Junior High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: One exception noted where the receipt was not dated. Unable to determine if the deposit was timely.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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Leesville Junior High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: Two exceptions noted where the check request date is after the purchase date.

f. Invoice date is current when compared to date of check.

Comment: One exception noted where the invoice date is over thirty days from payment date.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: One exception noted where employee is reimbursed from a gas receipt instead of mileage.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

LEESVILLE HIGH SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
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June 30, 2023**

Leesville High School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Leesville High School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: One exception noted where mileage is reimbursed prior to travel date.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

PARKWAY ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Parkway Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Parkway Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions noted except as described in e. below.

d. Invoice amount agrees with check amount.

Comment: No exceptions noted except as described in e. below.

e. Charge is supported by proper documentation.

Comment: One exception noted where expenditure did not have evidence of receipt of goods or services. Paid remaining balance from a credit card statement.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: Unable to determine if the expenditure described in e. above is correctly posted.

h. Charge appears to be necessary and reasonable.

Comment: Unable to determine if charge is necessary and reasonable for exception noted in e. above. No other exceptions noted in applying the agreed upon procedure.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

PICKERING ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Pickering Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

Pickering Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: Two exceptions noted where documentation is not canceled.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

WEST ELEMENTARY SCHOOL

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

West Elementary School

Receipts

The following procedures were performed:

1. Select ten receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis (within 3 business days).

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board
Leesville, Louisiana**

**Student Activity Funds
Agreed-Upon Procedures
June 30, 2023**

West Elementary School

Expenditures

The following procedures were performed:

1. Select fifteen disbursements on a random basis and test for the following attributes:

a. Documentation is canceled to prevent duplicate payment.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

b. Check is signed by authorized personnel.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

c. Evidence of receipts of goods or services.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

d. Invoice amount agrees with check amount.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

e. Charge is supported by proper documentation.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

f. Invoice date is current when compared to date of check.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

g. Accounting distribution/classification is consistent and correctly posted.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

h. Charge appears to be necessary and reasonable.

Comment: No exceptions were noted as a result of applying the agreed upon procedure.

i. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

Comment: No additional exceptions noted that were not discussed above.

President
Jim Seaman

Superintendent
James Williams

Vice-President
Shad Stewart

Vernon Parish School Board

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(337) 239-3401
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BOARD MEMBERS:

District One
Rhonda Morrison
Robert Pynes, Jr.
Jim Seaman
Jackie Self
Kelly K. Goodwin

District Two
Angie Davis

District Three
Deidra Shell

District Four
Randy Martin

District Five
Shad Stewart

District Six
Vernon L. Travis, Jr.

District Seven
John Blankenbaker

District Eight
Candace Black

Response to Student Activity Funds Exceptions:

All schools will be instructed to verify they are following proper procedures and guidelines for school accounting. School bookkeepers and Principals will be brought to the Central Office and all exceptions will be reviewed. School Bookkeepers will be retrained on correct procedures to follow concerning all student activity funds.

Estimated completion date: Feb 1, 2024

"An Equal Opportunity Employer"