

CLAIBORNE PARISH SCHOOL BOARD

FINANCE COMMITTEE MEETING MINUTES

February 6, 2025

The Finance Committee met at the Claiborne Parish School Board Office, Homer, Louisiana, at five o'clock p.m. on Thursday, February 6, 2025.

Present: FINANCE COMMITTEE: David Nokes (Chair), Tommy Davidson, Mark Perot

BOARD MEMBERS PRESENT: Patricia Stevens, William Maddox, Perry Anderson, Roy Mardis,

Mr. Anderson, Board President, opened the meeting with a prayer, followed by the Pledge of Allegiance.

Ms. Amy Tynes, Audit Manager with Allen, Green & Williamson, LLP, presented the annual comprehensive financial report as of and for the year ended June 30, 2024. She reviewed the financial spreadsheets and stated the firm issued an unmodified (clean) opinion on the financial statements. There were no significant deficiencies required to be disclosed by Government Auditing Standards, issued by the Comptroller General of the United States of America. Also, there were no instances of noncompliance considered material to the financial statements.

There was one significant deficiency required to be disclosed under the Uniform Guidance for the single audit performed on Federal Programs. The significant deficiency was considered to be a material weakness and did not have a material effect on the financial statements. The condition found in testing a sample of a requests for reimbursement across all SSAE grants, it was noted that the Stronger Connections Grant, the request for reimbursement was not reviewed and approved in a timely manner. The recommendation to prevent future occurrences is for the School Board to establish procedures to ensure all claims for reimbursement are reviewed and approved by the required personnel in a timely manner and adequately maintained. The Federal Programs Supervisor has worked to update these procedures for the federal programs department and a corrective action plan has been implemented. The audit disclosed no findings regarding compliance which the auditor was required to report under the Uniform Guidance and an unmodified (clean) opinion was issued.

Mr. Chris Brooks, Secretary
Claiborne Parish School Board