

St. Tammany Parish School System
Internal Audit Report
Audited By: Amelia Barker, CPA

Report Related To St. Tammany
Parish School System Donations
March 14, 2025

I have performed the procedures below over the St. Tammany Parish School donations as of February 2025. The St. Tammany Parish School System's (School System) management is responsible for ensuring the proper publication of donations.

This report is intended to be used by management and the applicable user to ensure the School System is accountable to the public and all related reporting bodies as required by all applicable regulations.

The procedures and results are as follows:

Donations Form and Proper Recording at the School Level

Internal Policy Reference: School Finance Handbook, FUND COLLECTIONS & DEPOSITS

This policy states that all donations received by the school should be listed separately on the School Money Collection form with a copy of the check, a donation acknowledgement form signed by the donor, and any other supporting documentation from the donor attached. It also states that the Superintendent's signature will be obtained and a copy will be returned to the school.

Related Law/Audit Guidance: Act 346

This act states that school boards can accept and administer any donation that may be made to them for educational or literary purposes. It also states each board shall enumerate details of the contents of such donations in a document made publicly available on its website.

Review: All School locations were subject to testing. All high schools were automatically selected due to their size and their larger volume of donations. A total of 28 (55%) schools were selected and tested from the time period beginning July 1, 2024-January 31, 2025.

Findings: A total of 10 schools were not in compliance with the donation policy noted above. 7 schools were noted to not be filling out donation forms for all donations. Finally, 3 schools were noted to not be using the correct donation form. Of the 10 schools noted to not be in compliance, 7 of the schools resolved their noncompliance post bookkeeper training last fall.

Recommendation: I recommend management consider adding to the policy to give more guidance as to what could be considered donation exception items. All items received should be recorded on donation forms.

Donations Approval and Proper Publication of Donations

Internal Policy Reference: School Finance Handbook, FUND COLLECTIONS & DEPOSITS

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Findings: A total of 3 schools were noted to be missing the superintendent's signature on their forms. It was unable to be determined if these forms were sent to Central Office as required by policy. Additionally, various donations from 10 schools were noted to not be published on the website.

Recommendation: I recommend that management reiterate to schools their responsibility regarding donations and ensure all donation forms are turned in to ensure proper publication on the website.

Land Donations

Internal Policy Reference: N/A

Related Law/Audit Guidance: Act 346

This act states that school boards can accept and administer any donation that may be made to them for educational or literary purposes. It also states each board shall enumerate details of the contents of such donations in a document made publicly available on its website.

Review: All locations were subject to testing. 100% of locations were reviewed and tested from July 1, 2024-January 31, 2025.

Findings: N/A. There were no land donations noted to have occurred during this time period.

Recommendation: N/A