

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2024

**Rapides Parish School Board
Alexandria, Louisiana
June 30, 2024**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1946

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the Rapides Parish School Board
Alexandria, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Rapides Parish School Board’s basic financial statements, and have issued our report thereon dated December 20, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rapides Parish School Board’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Rapides Parish School Board’s internal control. Accordingly, we do not express an opinion on the effectiveness of Rapides Parish School Board’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.





PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Findings 2024-001, 2024-002, 2024-003, 2024-004, and 2024-005 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Rapides Parish School Board's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Rapides Parish School Board's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Rapides Parish School Board's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Rapides Parish School Board's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 20, 2024



PAYNE, MOORE & HERRINGTON, LLP

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**Independent Auditor's Report on Compliance for Each Major Program and on Internal Control
Over Compliance Required by the Uniform Guidance**

To the Rapides Parish School Board
Alexandria, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rapides Parish School Board's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Rapides Parish School Board's major federal programs for the year ended June 30, 2024. Rapides Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Rapides Parish School Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Rapides Parish School Board and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Rapides Parish School Board's compliance with the compliance requirements referred to above.





PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Rapides Parish School Board's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Rapides Parish School Board's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Rapides Parish School Board's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Rapides Parish School Board's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Rapides Parish School Board's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Rapides Parish School Board's internal control over compliance. Accordingly, no such opinion is expressed.



PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



PAYNE, MOORE & HERRINGTON, LLP

To the Rapides Parish School Board
Alexandria, Louisiana

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Rapides Parish School Board, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Rapides Parish School Board's basic financial statements. We issued our report thereon dated December 20, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Payne, Moore + Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana

December 20, 2024

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

| Federal Grantor/ Pass-Through Grantor/ Program Name | Assistance Listing | Pass-through Grant Number | Expenditures |
|---|-----------------------|------------------------------|------------------|
| United States Department of Agriculture | | | |
| Office of Food and Nutrition Services | | | |
| Passed through Louisiana Department of Education | | | |
| Child Nutrition Cluster | | | |
| COVID-19--School Breakfast Program | 10.553 | N/A | \$ 3,240,211 |
| COVID-19--National School Lunch Program | 10.555 | N/A | 9,847,216 |
| COVID-19--Summer Food Service Program for Children | 10.559 | N/A | 158,152 |
| Fresh Fruit and Vegetable Program | 10.582 | N/A | <u>671,010</u> |
| COVID-19--Child and Adult Care Food Program | 10.558 | N/A | \$ 13,916,589 |
| | | | 515,689 |
| Passed through Louisiana Department of Agriculture and Forestry | | | |
| Child Nutrition Cluster | | | |
| COVID-19--National School Lunch Program | 10.555 | N/A | 1,408,754 |
| Office of Forest Service | | | |
| Passed through Louisiana Department of Treasury | | | |
| Forest Service Schools and Roads Cluster | | | |
| Schools and Roads - Grants to States | 10.665 | N/A | 17,125 |
| | | N/A | <u>96,570</u> |
| Total United States Department of Agriculture | | | <u>113,695</u> |
| | | | 15,954,727 |
| United States Department of Defense | | | |
| Direct Assistance | | | |
| Air Force Junior Officers Training Corps | 12.000 | N/A | 71,868 |
| Army Junior Officers Training Corps | 12.000 | N/A | 301,160 |
| Marines Junior Officers Training Corps | 12.000 | N/A | 33,803 |
| Total United States Department of Defense | | | <u>406,831</u> |
| United States Department of Education | | | |
| Office of Elementary and Secondary Education | | | |
| Direct Assistance | | | |
| Indian Education - Grants to Local Educational Agencies | 84.060 | N/A | 5,922 |
| Passed through Louisiana Department of Education | | | |
| Title I Grants to Local Educational Agencies | | | |
| | 84.010 | 28-24-T1-40 | 7,854,079 |
| | | 28-23-RD19-40 | <u>1,254,917</u> |
| | | | 9,108,996 |
| Migrant Education - State Grant Program | 84.011 | 28-24-M1-40 | 178,929 |
| Education for Homeless Children and Youth | 84.196 | 28-24-MVH1-40 | 42,738 |
| English Language Acquisition State Grants | 84.365 | 28-24-60-40 | 66,128 |
| | | 28-24-S3-40 | <u>31,632</u> |
| | | | 97,760 |
| Supporting Effective Instruction State Grants | 84.367 | 28-24-50-40 | 1,857,835 |
| Comprehensive Literacy Development | 84.371 | 28-20-CLU6-40 | 85,795 |
| | | 28-20-CCU9-40 | 32,046 |
| | | 28-20-CCUB-40 | 83,529 |
| | | 28-20-CCUK-40 | <u>214,746</u> |
| | | | 416,116 |

(Continued)

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024**

| Federal Grantor/ Pass-Through Grantor/ Program Name | Assistance Listing | Pass-through Grant Number | Expenditures |
|--|-----------------------|------------------------------|-------------------|
| Office of Elementary and Secondary Education | | | |
| Passed through Louisiana Department of Education | | | |
| Student Support and Academic Enrichment Program | 84.424 | 28-24-71-40 | 673,034 |
| | | 28-23-BSCA-40 | <u>288,656</u> |
| | | | 961,690 |
| COVID-19--Education Stabilization Fund | 84.425U | 28-21-ES3I-40 | 612,891 |
| | 84.425W | 28-21-MVAR-40 | 1,344 |
| | 84.425U | 28-21-ESEB-40 | 4,053,169 |
| | 84.425U | 28-21-ES3F-40 | 32,509,735 |
| | 84.425D | 28-21-ES2I-40 | 1,702,038 |
| | 84.425W | 28-22-HARP-40 | 126,817 |
| | 84.425D | 28-21-ES2F-40 | <u>3,577,889</u> |
| | | | 42,583,883 |
| Office of Special Education and Rehabilitative Services | | | |
| Passed through Louisiana Department of Education | | | |
| Special Education Cluster (IDEA) | | | |
| Special Education - Grants to States (IDEA, Part B) | 84.027 | 28-24-RK-40 | 14,727 |
| | | 28-24-B1-40 | 5,635,837 |
| | | N/A | 411,675 |
| COVID-19--Special Education - Grants to States (IDEA, Part B) | | 28-22-IA11-40 | <u>368,701</u> |
| | | | 6,430,740 |
| Special Education - Preschool Grants (IDEA Preschool) | 84.173 | 28-24-P1-40 | 127,501 |
| COVID-19--Special Education - Preschool Grants (IDEA Preschool) | | 28-22-IA19-40 | <u>33,764</u> |
| | | | 161,265 |
| Office of Career, Technical, and Adult Education | | | |
| Passed through Louisiana Department of Education | | | |
| Career and Technical Education - Basic Grants to States | 84.048 | 28-24-02-40 | 195,843 |
| Total United States Department of Education | | | <u>62,041,817</u> |
| United States Department of Health and Human Services | | | |
| Administration for Children and Families | | | |
| Direct Assistance | | | |
| Head Start | 93.600 | N/A | 3,237,654 |
| | | N/A | 4,498,241 |
| COVID-19--Head Start | | N/A | 226,926 |
| | | N/A | <u>2,033</u> |
| | | | 7,964,854 |
| Passed through Louisiana Department of Education | | | |
| Public Health Emergency Response | 93.354 | 28-22-SNBH-40 | 456,739 |
| Every Student Succeeds Act - Preschool Development Grants | 93.434 | 28-24-B1PD-40 | 131,856 |
| | | 28-24-CORP-40 | 94,924 |
| | | 28-24-GP23-40 | 48,667 |
| | | 28-22-COLP-40 | <u>472,037</u> |
| | | | 747,484 |
| TANF Cluster | | | |
| Temporary Assistance for Needy Families (TANF) | 93.558 | N/A | 700,043 |

(Continued)

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

| Federal Grantor/ Pass-Through Grantor/ Program Name | Assistance Listing | Pass-through Grant Number | Expenditures |
|--|-----------------------|------------------------------|----------------------|
| CCDF Cluster | | | |
| Child Care and Development Block Grant | 93.575 | 28-24-GCDF-40 | 50,000 |
| | | N/A | 5,012,739 |
| COVID-19-Child Care and Development Block Grant | | 28-24-B2CC-40 | 35,000 |
| | | 28-24-CORA-40 | 62,027 |
| | | 28-21-B4CC-40 | 39,973 |
| | | 28-21-COLG-40 | 1,105 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 28-23-COLC-40 | 84,605 |
| | | 28-22-RSCC-40 | 49,507 |
| | | | <u>5,334,956</u> |
| Total United States Department of Health and Human Services | | | 15,204,076 |
| United States Department of Homeland Security Passed through the State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | N/A | 189,498 |
| Total United States Department of Homeland Security | | | <u>189,498</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 93,796,949</u> |

Notes:

The schedule of expenditures of federal awards includes the federal award activity of the Rapides Parish School Board under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Rapides Parish School Board, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Rapides Parish School Board.

The schedule of expenditures of federal awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the Rapides Parish School Board's accounting policies.

No federal funds were awarded to subrecipients during the year ended June 30, 2024.

Rapides Parish School Board did not elect to use the ten percent (10%) *de minimis* indirect cost rate allowed under the Uniform Guidance.

See Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2024**

Section I – Summary of Auditor’s Results

Financial Statements

| | |
|--|---|
| Type of auditor’s report issued: | Unmodified |
| Internal control over financial reporting: Material weaknesses identified? | _____ Yes <u> x </u> No |
| Significant deficiencies identified not considered to be material weaknesses? | <u> x </u> Yes _____ None Reported |
| Noncompliance material to financial statements noted? | _____ Yes <u> x </u> No |
| <i>Management’s Corrective Action Plan</i> | See Attached |
| <i>Management’s Summary Schedule of Prior Audit Findings</i> | See Attached |
| <i>Memorandum of Recommendations and Other Comments</i> | None Issued |

Federal Awards

| | |
|--|--------------------------------------|
| Internal control over major programs: Material weaknesses identified? | _____ Yes <u> x </u> No |
| Significant deficiencies identified not considered to be material weaknesses? | _____ Yes <u> x </u> None Reported |
| Type of auditor’s report issued on compliance with major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? | _____ Yes <u> x </u> No |

Identification of major programs:

| <u>Assistance Listing Numbers</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------------------|---|
| 84.027 and 84.173 | Special Education Cluster |
| 84.425 | Education Stabilization Fund |
| 93.600 | Head Start |

| | |
|---|--------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | \$ 2,813,908 |
|---|--------------|

| | |
|--|------------------------------|
| Auditee qualified as low-risk auditee? | <u> x </u> Yes _____ No |
|--|------------------------------|

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2024**

Section II – Financial Statement Findings

Finding 2024-001: Inadequate Control of School Activity Funds for Schools Visited in the 2023-2024 School Year

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2024. One of the schools was found to be noncompliant with some of the School Board's policies and procedures. The following is a brief description of the findings noted while testing samples of transactions at the school:

- 1) Buckeye High School
 - Of the forty disbursements tested:
 - Three disbursements paid sales tax.
 - Of the eight fundraisers tested:
 - Two fundraisers had approval sections that were not signed and/or dated by the sponsor and/or principal before the event start date.
 - Three fundraisers had missing or inadequate supporting documentation.
 - Two fundraisers had final report sections that were not signed and/or dated by the sponsor and/or principal.
 - Of the five canteen/concession inventory forms tested:
 - Two canteen/concession inventory forms had beginning inventory amounts that did not agree to prior month inventory amounts.
 - All five canteen/concession inventory forms were not reviewed and signed by the principal.
 - All five canteen/concession inventory forms did not document explanations for reconciliation variances.
 - All forty canteen/concession teacher daily deposit slips did not have adequate supporting documentation.
 - Credit card interest charges were incurred and paid during the year.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all the schools follow the Policies and Procedures Manual as it relates to the following:

- 1) Sales tax should not be paid on purchases.
- 2) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser and supporting documentation should be retained. In addition, more training is needed to show the proper way to complete the fundraiser forms.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2024**

- 3) Canteen or concession inventory and reconciliation forms should be completed properly, including the signature of the principal, and maintained on file.
- 4) Proper supporting documentation should be maintained for all receipts.
- 5) Monthly credit card payments on balances due should be made in a timely manner to ensure late fees and interest charges are not incurred.

Management's response: See Management's Corrective Action Plan.

Finding 2024-002: Inadequate Control of School Activity Funds for Bolton High School during the 2022-2023 School Year

Prior Year Finding No.: Finding 2023-001

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Bolton High School was tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2022-2023 school year. The school tested remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2024. The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the school location:

Seven of the eight items cited in the 2022-2023 external audit have not been fully corrected:

- Most teacher daily deposit slips were not turned in and deposited in a timely manner.
- One purchase order was not signed by the principal and/or the person initiating the purchase.
- Three purchase orders were dated after the purchase was made.
- Ten of the twelve bank statements were not reconciled and reviewed in a timely manner.
- All fundraisers had missing or inadequate supporting documentation.
- Thirty-seven canteen/concession teacher daily deposit slips were not turned in and deposited in a timely manner.
- None of the game ticket collections were deposited in a timely manner.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all the schools follow the Policies and Procedures Manual as it relates to the following:

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2024**

- 1) Teachers/sponsors should turn in all funds collected daily, and those funds should be deposited in a timely manner.
- 2) All purchase orders should be signed by the person requesting the purchase and the principal prior to the purchase being made and include the description and price of the items to be purchased.
- 3) All disbursements, including credit card purchases, should have prior approval evidenced by a purchase order signed by the principal before making the purchase.
- 4) All bank statements should be reconciled and reviewed in a timely manner.
- 5) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser and supporting documentation should be retained. In addition, more training is needed to show the proper way to complete the fundraiser forms.
- 6) All collections from canteen/concessions and game tickets should be deposited in full daily.

Management's response: See Management's Corrective Action Plan.

Finding 2024-003: Inadequate Control of School Activity Funds for Junior High and Elementary Schools Visited in the 2022-2023 School Year

Prior Year Finding No.: Finding 2023-002

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: A junior high and elementary school were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2022-2023 school year: Both schools tested remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2024. The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the school location:

1) H. R. Lawrence Upper Elementary School

Three of the nine items cited in the 2022-2023 external audit have not been fully corrected:

- Two fundraisers had supporting documentation that did not agree with the final fundraising report.
- Eight canteen/concession teacher daily deposit slips did not have two worker's signatures.
- Three canteen/concession inventory forms had beginning inventory amounts that did not agree to prior month ending inventory amounts.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2024**

2) Arthur F. Smith Middle School

Four of the eight items cited in the 2022-2023 external audit have not been fully corrected:

- Four purchase orders were dated after the purchase was made. Additionally, three purchase orders did not have a date and two disbursements did not have an invoice; therefore, it could not be determined if those purchase orders were dated prior to purchases being made.
- Six fundraising forms had missing or inadequate supporting documentation.
- Two concession inventory forms could not be located.
- Two game ticket collections were not deposited in a timely manner.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all the schools follow the Policies and Procedures Manual as it relates to the following:

- 1) All disbursements, including credit card purchases, should have prior approval evidenced by a purchase order signed by the principal before making the purchase.
- 2) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser and supporting documentation should be retained. In addition, more training is needed to show the proper way to complete the fundraiser forms.
- 3) Canteen and concession inventory and reconciliation forms should be properly completed monthly, including the signature of the principal, and maintained on file.
- 4) Teacher daily deposit slips relating to canteen/concessions should be signed by two counters and maintained on file.
- 5) Game ticket reconciliation forms should be completed properly, including the signatures of the two individuals collecting the tickets and the signature of the principal or principal's designee, maintained on file, and cash deposited in a timely manner

Management's response: See Management's Corrective Action Plan.

Finding 2024-004: Inadequate Control of School Activity Funds for Schools Visited in the 2017-2018 School Year

Prior Year Finding No.: Finding 2023-006.

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

**Rapides Parish School Board
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Condition and Context: The following schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2017-2018 school year: Rosenthal Montessori Elementary School, Poland Junior High School, Alexandria Senior High School, and Tioga High School. One of the four schools tested remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2024. The following is a brief description of the findings noted by the board's internal school auditor while testing samples of transactions at the school location:

1) Alexandria Senior High School

Two of the twelve items cited in the 2017-2018 external audit have not been fully corrected:

- Four receipts were held longer than three to four business days before being deposited in the bank.
- Two invoices were dated before the purchase order.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

Recommendation: We recommend that all the schools follow the Policies and Procedures Manual as it relates to the following:

- 1) Teachers/sponsors should turn in all funds collected daily, and those funds should be deposited in a timely manner.
- 2) All disbursements, including credit card purchases, should have prior approval evidenced by a purchase order signed by the principal before making the purchase.

Management's response: See Management's Corrective Action Plan.

Finding 2024-005: Inadequate Control of School Activity Funds for All Schools Audited in the 2023-2024 School Year by the Internal School Auditor

Prior Year Finding No.: Finding 2023-007.

Criteria: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Condition and Context: Each year, the School Board's internal school auditor tests several schools for their compliance with the School Activity Funds - Policies and Procedures Manual. The following items were found by the board's internal school auditor during the year. Those findings are consistently noted at all twenty-one schools tested and continue to be a problem:

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- For receipts tested:
 - Thirteen schools turned in teacher daily deposit slips without the student's initials.
 - Twelve schools turned in teacher daily deposit slips without the student's name.
 - Ten schools had teacher daily deposit slips that were not given to the secretary to be deposited in a timely manner.
 - Seven schools turned in teacher daily deposit slips without dates.
 - Seven schools turned in teacher daily deposit slips reporting canteen/concession sales that did not have both workers' signatures.
 - Five schools turned in teacher daily deposit slips with missing or inadequate supporting documentation.
 - Three schools had prepared bank deposits that were not taken to the bank to be deposited in a timely manner.
- For disbursements tested:
 - Sixteen schools had purchase orders that were not approved prior to purchasing items.
 - Fourteen schools had disbursements without sufficient supporting documentation attached.
 - Thirteen schools did not have the signature of the person receiving the item on the invoice or packing slip.
 - Eleven schools had disbursements for reimbursements where the receipt was not turned in to the secretary in a timely manner.
 - Seven schools had disbursements paid from or transfers to improper accounts.
 - Six schools had disbursements that paid sales tax.
 - Six schools had disbursements over \$5,000 that were not approved by the Executive Assistant Superintendent of Administration.
 - Five schools had disbursements for reimbursements that should not have been paid according to Rapides Parish School Board's policy.
 - Three schools had purchase orders that were not dated; therefore, it could not be determined whether the purchase order was approved prior to purchasing items.
 - Two schools had disbursements without two authorized signatures.
 - Two schools had disbursements that exceeded the amount shown on the supporting documentation.
- For fundraisers tested:
 - Fourteen schools did not complete the fundraising form at all and/or did not complete it accurately.
 - Thirteen schools had fundraising forms with missing or inadequate supporting documentation.
 - Eight schools did not complete the final report section of the fundraising form and/or did not complete it accurately.
 - Seven schools did not have prior approval and/or the final section of the fundraising form was not reviewed and signed by the principal.
- For canteen/concessions tested:
 - Ten schools did not document explanations for reconciliation variances on the canteen/concession stand inventory forms.
 - Eight schools had canteen/concession stand inventory forms with beginning inventory amounts that did not agree to prior month inventory amounts.
 - Six schools either did not complete canteen/concession stand inventory forms or did not complete them accurately.

**Rapides Parish School Board
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- Six schools had canteen/concession stand inventory forms not reviewed or signed by the principal.
- For game tickets tested:
 - Three schools had gate forms that were not completed accurately.
- For credit cards tested:
 - Four schools had credit card statement balances that were not paid in full.
 - Four schools incurred and paid credit card late fees and interest charges during the year.
 - Two schools had credit card purchases that did not have a purchase order.
- For transfers tested:
 - Two schools had transfer forms that were not completed.
 - Two schools had transfer forms that were not signed or approved by the principal.

Cause and Effect: School personnel were not following the School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board. Failure to follow the manual could result in loss of assets or improper recording of transactions.

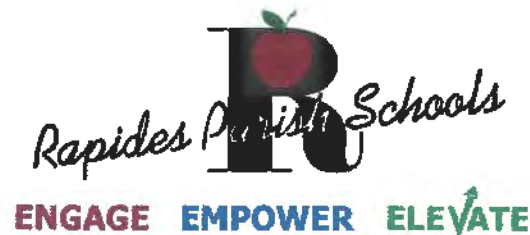
Recommendation: We recommend that all the schools follow the Policies and Procedures Manual as it relates to the following:

- 1) All teacher daily deposit slips should have the students' names and be initialed by the students when money is collected and signed and dated by the teacher, coach, or sponsor.
- 2) All deposits should be made in a timely manner.
- 3) Teacher daily deposit slips relating to canteen/concessions should be signed by two counters and maintained on file.
- 4) Proper supporting documentation should be maintained for all receipts.
- 5) All disbursements should have prior approval before making the purchase.
- 6) Proper supporting documentation should be maintained for all disbursements.
- 7) When receiving an item, the person receiving the item should sign the invoice or packing slip.
- 8) All disbursements for reimbursements should be paid according to Rapides Parish School Board's policy, and all receipts for reimbursements should be turned in within five days of the original purchase. Any receipts turned in after the five days should not be reimbursed.
- 9) All disbursements should be paid from the proper account and agree to the supporting documentation. Any transfers should be made to the proper account.
- 10) Sales tax should not be paid on purchases.
- 11) All purchases over \$5,000 are to be approved by the Executive Assistant Superintendent of Administration prior to purchasing.

**Rapides Parish School Board
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- 12) All disbursements should have two authorized signatures.
- 13) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.
- 14) Canteen or concession inventory and reconciliation forms should be completed properly, including the signature of the principal and variance explanations, and maintained on file.
- 15) Game ticket reconciliation forms should be completed properly, including the signatures of the two individuals collecting the tickets and the signature of the principal or principal's designee, and maintained on file.
- 16) Monthly credit card payments on balances due should be made in a timely manner and paid in full to ensure late fees and interest charges are not incurred.
- 17) Transfers should not be made without a completed transfer form that is signed and approved by the principal.

Management's response: See Management's Corrective Action Plan.



Dr. Stephen Chapman, District E
President

P.O. Box 7117
Alexandria, Louisiana 71306
318-487-0888 • FAX 318-449-3167

Jeff Powell
Superintendent

Management's Corrective Action Plan

The Rapides Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2024.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP
P.O. Box 13200
Alexandria, LA 71315-3200

Audit Period: July 01, 2023 - June 30, 2024

Finding 2024-001: Inadequate Control of School Activity Funds for Schools Visited in the 2023-2024 School Year

Condition: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2024. One of the schools was found to be noncompliant with some of the School Board's policies and procedures. The noncompliant school was Buckeye High School.

Recommendation: All schools should follow the School Activity Funds - Policies and Procedures Manual as it relates to receipts, disbursements, proper supporting documentation, timely bank reconciliations, fundraiser forms, canteen/concession inventory forms, and game ticket reconciliations.

Corrective action planned: The Finance Department has a meeting scheduled for January 6, 2025 to review all audit findings with all school secretaries and will continue to conduct meetings to review the procedures as outlined in the School Activity Funds – Policies and Procedures Manual. During these meetings, emphasis will be placed on the importance of these Board approved procedures. Administration will conduct a meeting with the principal and secretary of Buckeye High School to review the findings of this audit and discuss a plan of action to correct these findings in order to prevent future findings. Also, Administration will advise School Administration that failure to correct these findings could result in the finding being included as part of their observation.

Anticipated completion date: Initial meeting with Administration of Buckeye High School will be held prior to January 31, 2025.



Dr. Stephen Chapman, District E
President

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Management's Corrective Action Plan

Finding 2024-002: Inadequate Control of School Activity Funds for Bolton High School during the 2022-2023 School Year

Condition: Bolton High School was tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2022-2023 school year. The school tested remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2024

Recommendation: All schools should follow the School Activity Funds - Policies and Procedures Manual as it relates to receipts, disbursements, proper supporting documentation, timely bank reconciliations, fundraiser forms, canteen/concession inventory forms, and game ticket reconciliations.

Corrective action planned: For 2024-2025 the Board converted Bolton High School to Bolton Academy with a new grade configuration and new School Administration. District Administration is working to close out the books for the former Bolton High School and will monitor the financial activities of Bolton Academy to ensure that procedures outlined in the School Activity Funds – Policies and Procedures Manual are followed.

Anticipated completion date: The closeout of Bolton High School financial accounts will be complete prior to January 31, 2025. The monitoring of Bolton Academy will continue throughout the 2024-2025 school year.

Finding 2024-003: Inadequate Control of School Activity Funds for Junior High and Elementary Schools Visited in the 2022-2023 School Year

Condition: A junior high and elementary school were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2022-2023 school year. Both schools tested remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2024.

Recommendation: All schools should follow the School Activity Funds - Policies and Procedures Manual as it relates to receipts, disbursements, proper supporting documentation, timely bank reconciliations, fundraiser forms, canteen/concession inventory forms, and game ticket reconciliations.



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President

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Management's Corrective Action Plan

Corrective action planned: Administration will conduct a meeting with the principal and secretary of H.R. Lawrence Upper Elementary School and Arthur F. Smith Middle School to review the findings and discuss a plan of action to correct these findings in order to prevent future findings. Also, Administration will advise School Administration that failure to correct these findings could result in the finding being included as part of their observation.

Anticipated completion date: The meetings with the administration of the two schools will be held prior to January 31, 2025.

Finding 2024-004: Inadequate Control of School Activity Funds for Schools Visited in the 2017-2018 School Year

Condition: Four schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2017-2018 school year. Alexandria Senior High School remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2024.

Recommendation: All schools should follow the School Activity Funds - Policies and Procedures Manual as it relates to receipts, disbursements, proper supporting documentation, timely bank reconciliations, fundraiser forms, canteen/concession inventory forms, and game ticket reconciliations.

Corrective action planned: Administration will conduct a meeting with the principal and secretary of Alexandria Senior High School to review the plan of action which was submitted last year as it addressed or related to the issues that remain unresolved or noncompliant. Also, Administration will advise School Administration that failure to correct these findings could result in the finding being included as part of their observation.

Anticipated completion date: The meeting with administration of the Alexandria Senior High School will be held prior to January 31, 2025.

Finding 2024-005: Inadequate Control of School Activity Funds for All Schools Audited in the 2023-2024 School Year by the Internal School Auditor

Condition: Each year, the School Board's internal school auditor tests several schools for their compliance with the School Activity Funds - Policies and Procedures Manual. The items that were found to be noncompliant and consistently noted at all schools were teacher daily deposit slips not completed with the required date, student name, or student initial; teacher daily deposit slips not given to the



Dr. Stephen Chapman, District E
President

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Superintendent

Management's Corrective Action Plan

secretary to be deposited in a timely manner; teacher daily deposit slips reporting canteen sales not signed by both workers; prepared bank deposits not taken to the bank to be deposited in a timely manner; receipts and disbursements without sufficient supporting documentation; purchase orders that were not approved prior to purchasing items; invoices or packing slips without the signature of the person receiving the item; disbursements for reimbursements where the receipt was not turned in to the secretary in a timely manner or paid in accordance with Rapides Parish School Board's policy; disbursements paid from or transfers to improper accounts; sales tax being paid on purchases; disbursements over \$5,000 that were not approved by the Executive Assistant Superintendent of Administration; purchase orders not dated; checks that were not signed by two authorized signers; disbursements that exceeded the amount shown on the supporting documentation; fundraiser forms not completed or not completed accurately; fundraiser forms without sufficient supporting documentation; fundraiser forms without prior approval; fundraiser forms not reviewed and signed by the principal; canteen/concession inventory forms and teacher daily deposit slips for canteen/concession not completed or not completed accurately; canteen/concession stand inventory forms not signed by the principal; gate receipts forms not completed or not completed accurately; monthly credit card payments on balances due not made in a timely manner or paid in full to ensure late fees and interest charges are not incurred; and transfer forms not being completed and signed or approved by the principal.

Recommendation: All schools should follow the School Activity Funds - Policies and Procedures Manual. All schools should be mandated to follow the policies and procedures as it relates to receipts, disbursements, proper supporting documentation, fundraiser forms, canteen/concession inventory forms, game ticket reconciliations, and transfer forms.

Corrective action planned: District Administration has a meeting scheduled for January 6, 2025 to review all audit findings with all school secretaries and will continue to conduct meetings to review the procedures as outlined in the School Activity Funds – Policies and Procedures Manual. During these meetings, emphasis will be placed on the importance of these Board approved procedures. Administration will continue to stress that these procedures are mandatory and not optional and deviations from these procedures are sent to the Superintendent for possible disciplinary action. Also, Administration will advise School Administration that failure to correct a finding could result in the finding being included as part of their observation.



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President

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Management's Corrective Action Plan

Anticipated completion date: Meeting with all school principals and secretaries is scheduled for January 6, 2025.

Respectfully submitted,

Elizabeth A. Domite, CPA, CGMA, CLSBA, CGFO
Chief Financial Officer



Dr. Stephen Chapman, District E
President

P.O. Box 7117
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Jeff Powell
Superintendent

Management's Summary Schedule of Prior Audit Findings Year Ended June 30, 2024

Finding 2023-001: Inadequate Control of School Activity Funds for Bolton High School during the 2022-2023 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Bolton High School tested for internal controls and was found to be noncompliant of the School Board's policies and procedures.

Status: Partially resolved. See finding 2024-002.

Finding 2023-002: Inadequate Control of School Activity Funds for Junior High and Elementary Schools Visited in the 2022-2023 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following junior high and elementary schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: H.R. Lawrence Upper Elementary School and Arthur F. Smith Middle School.

Status: Partially resolved for H.R. Lawrence Upper Elementary School and Arthur F. Smith Middle School. See finding 2024-003.



Dr. Stephen Chapman, District E
President

P.O. Box 7117
Alexandria, Louisiana 71306
318-487-0888 • FAX 318-449-3167

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Superintendent

Management's Summary Schedule of Prior Audit Findings Year Ended June 30, 2024

Finding 2023-003: Inadequate Control of School Activity Funds for Schools Visited in the 2021-2022 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Mary Goff Elementary School, Pineville Junior High School, and Peabody Magnet High School.

Status: Resolved.

Finding 2023-004: Inadequate Control of School Activity Funds for Schools Visited in the 2020-2021 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Horseshoe Drive Elementary School, Carter C. Raymond Middle School, and Northwood High School.

Status: Resolved.



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Superintendent

Management's Summary Schedule of Prior Audit Findings Year Ended June 30, 2024

Finding 2023-005: Inadequate Control of School Activity Funds for Schools Visited in the 2019-2020 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Pineville Elementary School, Tioga Junior High School, and Plainview High School.

Status: Resolved.

Finding 2023-006: Inadequate Control of School Activity Funds for Schools Visited in the 2017-2018 School Year

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

The following schools tested for internal controls were found to be noncompliant of the School Board's policies and procedures: Rosenthal Montessori Elementary School, Poland Junior High School, Alexandria Senior High School, and Tioga High School.

Status: Resolved for Rosenthal Montessori Elementary School, Poland Junior High School, and Tioga High School. Partially resolved for Alexandria Senior High School. See finding 2024-004.



Dr. Stephen Chapman, District E
President

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Superintendent

**Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2024**

Finding 2023-007: Inadequate Control of School Activity Funds for All Schools Audited in the 2022-2023 School Year by the Internal School Auditor

Summary: The objective of internal controls is to provide management with reasonable assurance that assets are safeguarded against loss, and that transactions are executed in accordance with management's authorization and recorded properly. The School Activity Funds - Policies and Procedures Manual of the Rapides Parish School Board provides detailed procedures for banking, receipts, and expenditures.

Status: Partially resolved. See Finding 2024-005.