

Rapides Parish School Board

Alexandria, Louisiana

June 30, 2023

**Rapides Parish School Board
Alexandria, Louisiana
June 30, 2023**

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Government Auditing Standards
and the Uniform Guidance**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS
Established 1945

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, 2023, 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 18, 2023.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Finding 2023-001 to be a material weakness.



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To the Rapides Parish School Board
Alexandria, Louisiana

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2023-002, 2023-003, 2023-004, 2023-005, 2023-006 and 2023-007 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 18, 2023



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, 2023. 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, 2023.

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.

Rebecca B. Morris, C.P.A.
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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.



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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, 2023, 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 18, 2023, 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 18, 2023

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Name	Assistance Listing (CFDA)	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	\$ 2,930,672	
COVID-19--National School Lunch Program	10.555	N/A	9,324,874	
COVID-19--Summer Food Service Program for Children	10.559	N/A	242,768	
Fresh Fruit and Vegetable Program	10.582	N/A	<u>667,094</u>	\$ 13,165,408
COVID-19--Child and Adult Care Food Program	10.558	N/A		394,499
Passed through Louisiana Department of Agriculture and Forestry				
Child Nutrition Cluster				
COVID-19--National School Lunch Program	10.555	N/A		1,163,087
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	15,460	
		N/A	<u>99,713</u>	115,173
Total United States Department of Agriculture				<u>14,838,167</u>
United States Department of Defense				
Direct Assistance				
Air Force Junior Officers Training Corps	12.000	N/A		67,760
Army Junior Officers Training Corps	12.000	N/A		276,596
Marines Junior Officers Training Corps	12.000	N/A		74,481
Total United States Department of Defense				<u>418,837</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		2,474
Passed through Louisiana Department of Education				
Title I Grants to Local Educational Agencies	84.010	28-23-T1-40	7,999,888	
		28-22-DSS-40	151,167	
		28-22-RD19-40	<u>1,139,119</u>	9,290,174
Migrant Education - State Grant Program	84.011	28-23-M1-40		148,775
Education for Homeless Children and Youth	84.196	28-23-MVH1-40		67,724
English Language Acquisition State Grants	84.365	28-23-60-40	79,952	
		28-23-S3-40	<u>6,154</u>	86,106
Supporting Effective Instruction State Grants	84.367	28-23-50-40		1,178,437
Comprehensive Literacy Development	84.371	28-20-CCU6-40	88,329	
		28-20-CCUB-40	270,388	
		28-20-CCUK-40	<u>331,741</u>	690,458

(Continued)

Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Name	Assistance Listing (CFDA)	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	28-23-71-40	470,408
COVID-19--Education Stabilization Fund	84.425U	28-21-ES31-40	614,066
	84.425W	28-21-MVAR-40	26,699
	84.425U	28-21-ESEB-40	1,913,658
	84.425D	28-20-ESRI-40	73,881
	84.425U	28-21-ES3F-40	3,179,376
	84.425D	28-21-ES2I-40	143,920
	84.425W	28-22-HARP-40	180,757
	84.425D	28-21-ES2F-40	<u>14,771,806</u>
			20,904,163
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	28-22-RH-40	27,510
		28-23-B1-40	4,516,379
		N/A	354,930
COVID-19--Special Education - Grants to States (IDEA, Part B)		28-22-IA11-40	<u>576,626</u>
			5,475,445
Special Education - Preschool Grants (IDEA Preschool)	84.173	28-23-P1-40	107,586
COVID-19--Special Education - Preschool Grants (IDEA Preschool)		28-22-IA19-40	<u>11,619</u>
			119,205
Office of Career, Technical, and Adult Education			
Passed through Louisiana Department of Education			
Career and Technical Education - Basic Grants to States	84.048	28-23-02-40	135,154
Total United States Department of Education			<u>38,568,523</u>
United States Department of Health and Human Services			
Administration for Children and Families			
Direct Assistance			
Head Start	93.600	N/A	3,188,710
		N/A	4,750,460
COVID-19--Head Start		N/A	73,746
		N/A	417,364
		N/A	<u>39,829</u>
			8,470,109
Passed through Louisiana Department of Education			
Public Health Emergency Response	93.354	28-22-SNBH-40	515,583
Every Student Succeeds Act - Preschool Development Grants	93.434	28-22-GPDG-40	44,895
		28-22-B3SP-40	704,680
		28-22-RSB5-40	<u>101,227</u>
			850,802
TANF Cluster			
Temporary Assistance for Needy Families (TANF)	93.558	N/A	660,345

(Continued)

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/ Pass-Through Grantor/ Program Name	Assistance Listing (CFDA)	Pass-through Grant Number	Expenditures
CCDF Cluster			
Child Care and Development Block Grant	93.575	28-21-COLC-40	82,888
		28-22-GCDF-40	45,096
		28-21-B3SA-40	1,987,924
		28-21-LASA-40	524
		28-21-SBEA-40	71,125
		28-21-SBEC-40	598,372
COVID-19--Child Care and Development Block Grant		28-21-B3SC-40	942,487
		28-21-RSNC-40	55,993
		28-21-CCRC-40	232,919
		28-21-B3CC-40	127,618
		28-21-B4CC-40	36,779
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	28-22-RSCC-40	41,732
Total United States Department of Health and Human Services			4,223,457
United States Department of Homeland Security			14,720,296
Passed through the State of Louisiana Governor's Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
Total United States Department of Homeland Security	97.036	N/A	948,534
Total Expenditures of Federal Awards			\$ 69,494,357

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, 2023. 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, 2023.

Rapides Parish School Board did not elect to use the ten percent (10%) *de minimus* 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, 2023**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Significant deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Identification of major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I Cluster
84.425	Education Stabilization Fund
93.575 and 93.596	CCDF Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 2,084,831
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Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2023**

Section II – Financial Statement Findings

Finding 2023-001: Inadequate Control of School Activity Funds for Bolton High School during the 2022-2023 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: Bolton High School was tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2023. The school 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) Of the four receipts tested:
 - All eighty teacher daily deposit slips were not turned in and deposited in a timely manner.
- 2) Of the forty disbursements tested:
 - Five purchase orders were not signed by the principal and/or the person initiating the purchase.
 - Twelve purchase orders were dated after the purchase was made.
- 3) Seven of the twelve bank statements were not reconciled and reviewed in a timely manner.
- 4) Of the eight fundraisers tested:
 - One fundraiser had missing or inadequate supporting documentation.
 - Five fundraisers had final report sections that were not signed and/or dated by the sponsor and/or principal.
- 5) Of the nine canteen/concession inventory forms tested:
 - All thirty canteen/concession teacher daily deposits were not turned in and deposited in a timely manner.
- 6) Of the twelve game ticket reconciliations tested:
 - None of the 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:

- 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.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2023**

- 3) 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.
- 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.
- 7) Game ticket collections should be deposited in a timely manner.

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

Finding 2023-002: Inadequate Control of School Activity Funds for Junior High and Elementary Schools Visited in the 2022-2023 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: A junior high and elementary school were tested for their compliance with the School Activity Funds - Policies and Procedures Manual for the fiscal year ended June 30, 2023. Both schools were 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 these two schools:

- 1) H.R. Lawrence Upper Elementary School
 - Of the seven receipts tested:
 - Twenty-three out of one hundred and ten teacher daily deposit slips were not turned in and deposited in a timely manner.
 - Of the forty disbursements tested:
 - Five disbursements had invoices that were not marked 'Paid'.
 - Of the eight fundraisers tested:
 - Three fundraisers had supporting documentation that did not agree with the final fundraising report and were missing teacher daily deposit slips.
 - Of the four canteen/concession inventory forms tested:
 - All thirty-five canteen/concession teacher daily deposit slips did not have two worker's signatures.
 - Twenty-two of thirty-five canteen/concession teacher daily deposit slips were not turned in and deposited in a timely manner.
 - No canteen/concession inventory forms were signed by the principal.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2023**

- Three canteen/concession inventory forms did not document explanations for reconciliation variances.
 - Three canteen/concession inventory forms had beginning inventory amounts that did not agree to prior month inventory amounts.
 - Of the twelve game ticket reconciliations tested:
 - Two collections were not deposited in a timely manner.
- 2) Arthur F. Smith Middle School
- Of the forty disbursements tested:
 - Three purchase orders were not signed as approved by the principal.
 - Seven purchase orders were dated after the purchase was made.
 - Of the eight fundraisers tested:
 - Two fundraising forms had missing or inadequate supporting documentation.
 - Of the two concession inventory forms tested:
 - One concession inventory form could not be located.
 - Three of seven concession teacher daily deposit slips could not be located.
 - Five of seven concession teacher daily deposit slips had supporting documentation that could not be located.
 - Of the ten game ticket reconciliations tested:
 - Two collections were not deposited in a timely manner.
 - Four game ticket reconciliations had no supporting documentation to determine if they 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:

- 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.
- 3) 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.
- 4) All invoices should be marked 'Paid' upon payment.
- 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.

**Rapides Parish School Board
Alexandria, Louisiana
Schedule of Findings and Questioned Costs
For Year Ended June 30, 2023**

- 6) Canteen and concession inventory and reconciliation forms should be properly completed monthly, including the signature of the principal, and maintained on file.
- 7) Teacher daily deposit slips relating to canteen/concessions should be signed by two counters and maintained on file.
- 8) 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 2023-003: Inadequate Control of School Activity Funds for Schools Visited in the 2021-2022 School Year

Prior Year Finding No.: Finding 2022-001

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: The following schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2021-2022 school year: Mary Goff Elementary School, Pineville Junior High School, and Peabody Magnet High School. Two of the three schools tested remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2023. 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) Mary Goff Elementary School

One of the two items cited in the 2021-2022 external audit has not been fully corrected:

- One teacher's daily deposit slip was not turned in and deposited in a timely manner.

2) Peabody Magnet High School

Four of the thirty-two items cited in the 2021-2022 external audit have not been fully corrected:

- One fundraiser had an approval section that was not signed by the principal prior to the event start date.
- One concession inventory form did not have ending inventory amounts listed; therefore, it could not be determined whether beginning inventory amounts agreed to prior month ending inventory amounts.
- One invoice from a credit card statement was missing.

**Rapides Parish School Board
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- Credit card late fees and interest charges were incurred and paid during the year on two credit card statements.

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) Proper supporting documentation should be maintained for all disbursements.
- 3) 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.
- 4) Canteen and concession inventory and reconciliation forms should be properly completed monthly, including the signature of the principal, and maintained on file.
- 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 2023-004: Inadequate Control of School Activity Funds for Schools Visited in the 2020-2021 School Year

Prior Year Finding No.: Finding 2022-002.

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: The following schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2020-2021 school year: Horseshoe Drive Elementary School, Carter C. Raymond Middle School, and Northwood High School. One of the three schools tested remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2023. 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) Northwood High School

One of the six items cited in the 2020-2021 external audit have not been fully corrected:

**Rapides Parish School Board
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- Two concession inventory forms had beginning inventory amounts that did not agree to prior month ending inventory amounts.

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) Canteen and concession inventory and reconciliation forms should be properly completed monthly, including the signature of the principal, and maintained on file.

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

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

Prior Year Finding No.: Finding 2022-003.

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: The following schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2019-2020 school year: Pineville Elementary School, Tioga Junior High School, and Plainview High School. One of the three schools tested remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2023. 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) Tioga Junior High School

One of the seven items cited in the 2019-2020 external audit have not been fully corrected:

- One canteen inventory form had beginning inventory amounts that did not agree to prior month ending inventory amounts.

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
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- 1) Canteen and concession inventory and reconciliation forms should be properly completed monthly, including the signature of the principal, and maintained on file.

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

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

Prior Year Finding No.: Finding 2022-004.

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: 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, 2023. 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:

- Seven 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.

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

Prior Year Finding No.: Finding 2022-005.

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 eighteen schools tested and continue to be a problem:

- For receipts tested:
 - Thirteen schools turned in teacher daily deposit slips without the student's initials.
 - Ten schools turned in teacher daily deposit slips without the student's name.
 - Nine schools had teacher daily deposit slips that were not given to the secretary to be deposited in a timely manner.
 - Eight schools turned in teacher daily deposit slips without dates.
 - Five schools turned in teacher daily deposit slips with missing or inadequate supporting documentation.
 - Three schools turned in teacher daily deposit slips reporting canteen sales that did not have both workers' signatures.
 - Two schools had prepared bank deposits that were not taken to the bank to be deposited in a timely manner.
- For disbursements tested:
 - Fourteen schools had disbursements without sufficient supporting documentation attached.
 - Fourteen schools had purchase orders that were not approved prior to purchasing items.
 - Fourteen schools did not have the signature of the person receiving the item on the invoice or packing slip.
 - Eight schools had disbursements for reimbursements where the receipt was not turned in to the secretary in a timely manner.
 - Eight schools had disbursements paid from or transfer to improper accounts.
 - Six schools had disbursements that paid sales tax.
 - Five schools had disbursements over \$5,000 that were not approved by the Executive Assistant Superintendent of Administration.
 - Four schools had disbursements for gift cards or staff gifts.
 - Four schools had disbursements that exceeded the amount shown on the supporting documentation.
 - Two schools had disbursements without two authorized signatures.
 - Two schools had disbursements for reimbursements that should not have been paid according to Rapides Parish School Board's policy.

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- For fundraisers tested:
 - Fifteen 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.
 - Eight schools did not have prior approval and/or the final section of the fundraising form was not reviewed and signed by the principal.
 - Seven schools did not complete the fundraising form at all and/or did not complete it accurately.
- For canteen/concessions tested:
 - Nine schools either did not complete canteen/concession stand inventory forms or did not complete them accurately.
 - Six schools did not document explanations for reconciliation variances on the canteen/concession stand inventory forms.
 - Five schools had canteen/concession stand inventory forms with beginning inventory amounts that did not agree to prior month inventory amounts.
 - Two 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.
 - Three schools had gate forms that did not have both workers' signatures.
 - Three schools had gate forms that were not signed by the principal or his designated official.
 - Two schools had gate forms that were not completed at all for an event.
- For credit cards tested:
 - Five schools incurred and paid credit card late fees and interest charges during the year.
 - Three schools had credit card purchases that did not have a purchase order.
 - Two schools had credit card statement balances that were not paid in full.

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) Proper supporting documentation should be maintained for all disbursements.

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- 6) All disbursements should have prior approval before making the purchase.
- 7) All disbursements should have two authorized signatures.
- 8) All disbursements should be paid from the proper account and agree to the supporting documentation. Any transfers should be made to the proper account.
- 9) 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.
- 10) When receiving an item, the person receiving the item should sign the invoice or packing slip.
- 11) Sales tax should not be paid on purchases.
- 12) Cash gifts, including gift cards, should not be given to School Board employees for any reason.
- 13) All purchases over \$5,000 are to be approved by the Executive Assistant Superintendent of Administration prior to purchasing.
- 14) Fundraiser forms should be completed properly and approved by the principal prior to the fundraiser, and supporting documentation should be retained.
- 15) Canteen or concession inventory and reconciliation forms should be completed properly, including the signature of the principal and variance explanations, and maintained on file.
- 16) 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.
- 17) 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.

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



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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, 2023.

Independent Public Accounting Firm:

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

Audit Period: July 01, 2022 - June 30, 2023

Finding 2023-001: 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 for the fiscal year ended June 30, 2023. The school was found to be noncompliant with some of the School Board's policies and procedures.

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 is currently reviewing all transactions for Bolton High for the 2021-2022, 2022-2023, and 2023-2024 fiscal years. Once the review is complete, a report will be prepared and presented to the Superintendent for appropriate action which will include a meeting with the principal and secretary to review the audit findings and discuss a plan of action to correct these findings to prevent future findings.

Anticipated completion date: The report will be presented to the Superintendent by January 31, 2024.



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Management's Corrective Action Plan

Finding 2023-002: 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 for the fiscal year ended June 30, 2023. Both schools were found to be noncompliant with some of the School Board's policies and procedures. The noncompliant schools were H.R. Lawrence Upper Elementary School and Arthur F. Smith Middle 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 will continue to conduct meetings to review the procedures as outlined in the School Activity Funds - Policies and Procedures Manual and emphasize the importance of following these Board approved procedures. In addition, Administration will conduct a meeting with the principal and secretary of H.R. Lawrence Upper Elementary School, 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 administration of the two schools will be held prior to February 28, 2024.

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

Condition: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2021-2022 school year. Mary Goff Elementary School and Peabody Magnet High School remain noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2023.

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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Management's Corrective Action Plan

Corrective action planned: The Finance Department will continue to conduct meetings to review the procedures as outlined in the School Activity Funds - Policies and Procedures Manual and emphasize the importance of following these Board approved procedures. In addition, Administration will conduct a meeting with the principal and secretary of Mary Goff Elementary School and Peabody Magnet High 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 administration of the three schools will be held prior to February 28, 2024.

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

Condition: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2020-2021 school year. Northwood High School remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2023.

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 Northwood High 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 administration of the school will be held prior to February 28, 2024.



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Superintendent

Management's Corrective Action Plan

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

Condition: Three schools were tested for their compliance with the School Activity Funds - Policies and Procedures Manual during the 2019-2020 school year. Tioga Junior High School remains noncompliant with some of the School Board's policies and procedures for the fiscal year ended June 30, 2023.

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 Tioga Junior 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 meetings with administration of the two schools will be held prior to February 28, 2024.

Finding 2023-006: 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, 2023.

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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Management's Corrective Action Plan

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 meetings with administration of the Alexandria Senior High school will be held prior to February 28, 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

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 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, invoices or packing slips without the signature of the person receiving the item, sales tax being paid on purchases, purchase orders that were not approved prior to purchasing items, checks that were not signed by two authorized signers, disbursements over \$5,000 that were not approved by the Executive Assistant Superintendent of Administration, 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 being paid for gift cards or staff gifts, disbursements paid from or transfers to improper accounts, disbursements that exceeded the amount shown on the supporting documentation, fundraiser forms without sufficient supporting documentation, fundraiser forms not completed or not completed accurately, 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, gate receipts forms not signed by the two individuals collecting the tickets and the principal or his designated official, and 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.



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Management's Corrective Action Plan

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, and game ticket reconciliations.

Corrective action planned: Administration will conduct a meeting with all school principals and secretaries to review the School Activity Funds - Policies and Procedures Manual and stress the importance of following the 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.

Anticipated completion date: Meetings with the principals and school secretaries will be held prior to March 15, 2024.

Respectfully submitted,

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



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Management's Summary Schedule of Prior Audit Findings Year Ended June 30, 2023

Finding 2022-001: 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 for Pineville Junior High School. Partially resolved for Mary Goff Elementary School and Peabody Magnet High School. See Finding 2023-003.

Finding 2022-002: 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 for Carter C. Raymond Middle School and Horseshoe Drive Elementary. Partially resolved for Northwood High School. See Finding 2023-004.



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Management's Summary Schedule of Prior Audit Findings Year Ended June 30, 2023

Finding 2022-003: 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 for Pineville Elementary School and Plainview High School. Partially resolved for Tioga Junior High School. See Finding 2023-005.

Finding 2022-004: 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 2023-006.



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**Management's Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023**

Finding 2022-005: Inadequate Control of School Activity Funds for All Schools Audited in the 2021-2022 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 2023-007.