

**Jackson Parish Police Jury
Jonesboro, Louisiana**

Agreed-Upon Procedures

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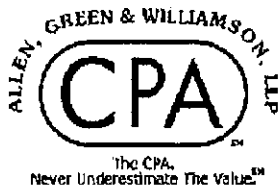
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**Jackson Parish Police Jury
Jonesboro, Louisiana**

Agreed-Upon Procedures

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Jackson Parish Police Jury
Jonesboro, Louisiana

We have performed the procedures identified as "Procedures" in the following pages, which were agreed to by the management of Jackson Parish Police Jury, solely to assist the Police Jury in determining that receipts for the period January 1, 2008 through January 14, 2010 and vendor expenditures for the period January 1, 2009 through January 14, 2010 were processed in accordance to the Police Jury's policies and procedures. The Jackson Parish Police Jury's management is responsible for establishing policies and procedures concerning receipts and vendor disbursements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described as "Procedures" in the following pages for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Jury members and management of Jackson Parish Police Jury, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
February 17, 2010

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Jonesboro, Louisiana**

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Receipts

Procedures

1. Review receipts for 2008 and 2009 and perform the following procedures:
 - a. Trace to validated deposit slip.

Findings

1. Of the 200 receipts from 2008, 217 receipts from 2009 and 1 receipt from 2010 selected for testing, the following exceptions were noted:

- a. There were 18 exceptions were noted for 2008, 22 exceptions were noted for 2009 and 1 exception was noted for 2010.

See Attachment A for listing of receipt numbers that could not be traced to the deposit listing.

The following receipts were missing out of the book and could not be tested:

Missing from 2008:

Receipt# 203641

Receipt# 203642

Receipt# 203643

Receipt# 203644

Receipt# 203677

Receipt# 203678

Receipt# 203679

Receipt# 203680

Missing from 2009:

Receipt# 501353

Receipt# 501354

Receipt# 501355

Receipt# 501356

Receipt# 501385

Receipt# 501386

Receipt# 501387

Receipt# 501388

One exception was noted in which the deposit slip was not validated by the bank, but listed on the bank statement.

Receipt# 501369 from 5/5/2009

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| b. Trace deposit to bank statement. | b. Same exceptions as listed in 1a. above. However, receipt# 501369 from 5/5/2009 was traced to the bank statement, only the deposit slip was not validated. |
| c. Determine deposit was made on a timely basis (within 3 business days). | c. In addition to the exceptions listed above in 1a., there were 15 exceptions from 2008 and 21 exceptions from 2009 in which the receipt was not deposited within 3 days. |
2. From the events calendar for the Community Center, make listing of security deposits and rental amounts. Trace these items to deposits.
2. Total of 21 exceptions for 2008 and 19 exceptions for 2009. Exceptions are as follows:

Exception noted for event on 3/15/2008 which is notated in the calendar as paid, but unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event on 3/29/2008, which is notated in the calendar as paid, but unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event on 4/9/2008, which reflects paid in full and was refunded 4/25/2008. Unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event on 4/10/2008, which the calendar reflected that deposit of \$300 was paid 3/11/2008, yet no receipts noted on 3/11/2008. In fact receipts in the book jumped in dates from 3/3/2008 to 3/17/2008. Unable to determine if rental amount was paid.

Exception noted for event on 5/17/2008, which reflects paid in full and was refunded. Unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event dated 6/27/2008 in which deposit was paid of \$300 on 2/7/2008, which was tested at 1a above. Additionally, there was a notation in calendar that \$350 was owed and due by

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5/27/2008, yet no notation of payment actually made. Unable to trace the rental amount paid to a bank deposit.

Exception noted for event on 6/28/2008, which reflects paid in full. Unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event on 7/26/2008. Stated in book that paid in full and paid an extra hour for \$60. The extra hour amount of \$60 was traced to a deposit, yet unable to trace the security deposit or rental amount to a bank deposit.

Exception noted for event on 8/13/2008 which is notated in the calendar as paid, but unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event on 8/23/2008; calendar reflects that \$150 was paid on 7/30/2008, yet unable to trace receipt to a bank deposit. This exception is listed in receipt testing above at 1a.

Exception noted for event on 8/28/2008 which is notated in the calendar as paid, yet unable to trace the security deposit or rental amount to a bank deposit.

Exception noted for event on 10/3/2008; calendar reflects that the amount quoted to the renter was \$475. However, unable to trace a security deposit or rental payment to a bank deposit.

Exception noted for event on 10/10/2008, which is penciled in on the calendar, yet no additional information in order to trace to amounts paid.

Exception noted for event on 10/11/2008, which reflects use of parking lot, yet no additional information is noted in order to trace an actual amount paid to a bank deposit.

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Exception noted for event on 11/1/2008. The security deposit was traced to a bank deposit, but the rental amount could not be traced to a bank deposit.

Exception noted for event on 11/30/2008, which the calendar reflects amounts paid in full. Unable to trace the security deposit or rental amounts paid to a bank deposit.

Exception noted for event on 12/3/2008. Unable to trace the security deposit or rental amounts paid to a bank deposit.

Exception noted for event on 12/5/2008, which reflects paid in full and was refunded. Unable to trace the security deposit or rental amounts paid to a bank deposit.

Exception noted for event on 12/26/2008; the calendar reflects that an alcohol deposit was paid on 12/26/2008 of \$200 yet unable to trace receipt to a deposit. This item was listed as an exception in 1a above.

Exception noted for event 12/27/2008, which was notated in the calendar that the rental amount was still owed, yet unable to trace payment to a bank deposit.

Exception noted for event on 2/19/2009, which reflects paid in full. Unable to trace actual amount paid to a bank deposit. Note made on calendar to hold deposit for August event.

Exception noted for event on 4/29/2009, no information was noted in the calendar and unable to determine if security deposit and rent were received.

Exception noted for event on 5/16/2009, no information was noted in the calendar and unable to determine if security deposit and rent were received.

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Exception noted for event on 5/30/2009; paid security deposit on 11/6/2008 of \$300 yet unable to trace to a deposit. This item was noted in the exceptions in 1a above. Also stated that \$350 in rent was received in April 2009, but could not trace to a bank deposit.

Exception noted for event on 6/9/2009, no information was noted in the calendar and unable to determine if security deposit and rent were received.

Exception noted for event on 6/20/2009. The calendar reflected that the security deposit was overnighted, but unable to trace the security deposit and rent to a bank deposit.

Exception noted for event on 6/27/2009. Calendar notation that a security deposit of \$200 was received on 4/7/2009, but was unable to trace to a bank deposit. This exception was noted in 1a above. Calendar also noted that \$150 was received in May 2009, but this deposit could not be located.

Exception noted for event on 6/28/2009; paid \$350 in cash on 4/8/2009 which was reflected on receipt# 501354. This receipt was not in the receipt book but a copy of the receipt was with the rental contract (see 1a above). Unable to trace this receipt to a deposit. The remaining amount could not be traced to an actual deposit.

Exception noted for event on 7/4/2009; unable to trace the rental amount paid. The receipt reflecting payments for rental had all copies of the receipt still in the receipt book. One showed an amount of \$350, but was marked void on the receipt. The other receipt reflected \$250, but could not be traced to a deposit.

Exception noted for event on 7/17/2009, states in calendar that \$300 security deposit was paid, which

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was traced to support. However, unable to trace rent to a deposit.

Exception noted for event on 8/15/2009, the security deposit was traced to a bank deposit, however, the rental of \$350 and alcohol deposit of \$200 was shown to be paid on 7/14/2009 on the calendar, but could not traced to a bank deposit.

Exception noted for event on 8/18/2009, no information was noted in the calendar and unable to determine if security deposit and rent were deposited.

Exception noted for event on 9/27/2009, no information was noted in the calendar and unable to determine if security deposit and rent were deposited.

Exception noted for event on 10/2/2009, shows 4 hours of decoration for \$60. However, the receipt could not be traced to deposit slip. This item was noted as an exception in 1a above.

Exception noted for event on 10/3/2009. The calendar shows \$150 was paid in April 2009, but the receipt could not be traced to deposit slip. This item was an exception in 1a above. The rental amount was received and traced to a deposit; however remainder of the security deposit could not be traced to a deposit.

Exception noted for event on 10/26/2009, shows paid in full on the calendar, yet unable to trace the security deposit and rent to a bank deposit.

Exception noted for event on 12/12/2009, shows \$300 security deposit and \$100 towards rental paid in November 2009 in which receipt could not be traced to deposit. This item was noted as an exception in 1a above. The remaining rental amount was received and traced to a deposit.

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Exception noted for event on 12/23/2009, the calendar shows the security deposit was received and was refunded due to cancellation; however, unable to trace the security deposit to a bank deposit..

Exceptions noted when reviewing receipts in which two people had a receipt: one was for \$475 in cash on 7/7/2008 and the other was for \$175 by check on 3/9/2009, yet unable to determine what event on the calendar these payments were for.

3. Compare deposit log maintained in the business office to the deposit that was faxed to the sanitation department for the accounts receivables.
3. There were four exceptions from 2009 noted in which items were listed on the sanitation department's fax but not on the deposit listing:

On 1/3/2009, \$106 reflected on the sanitation listing was not on the deposit listing. This amount is an additional amount that was not reflected in the receipts tested at 1a.

On 9/14/2009, \$150 reflected on the sanitation listing but not on the deposit listing. This amount is reported as an exception at 1a. above.

On 9/28/2009, \$50 reflected on the sanitation listing was not on the deposit listing. This amount is reported as an exception at 1a. above.

On 12/17/2009, \$50 reflected on the sanitation listing was not on the deposit listing. This amount is reported as an exception at 1a. above.

There were no exceptions noted on the 2008 listings.

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Expenditures

Procedures

Findings

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| <p>1. Review checks written for the past month while on the premises to determine that bills are paid timely (within 30 days) and checks written appear to have documentation.</p> <p>2. Select one month in random and review all disbursements and test for the following attributes:</p> <ul style="list-style-type: none">a. Documentation is canceled to prevent duplicate payment.b. Check is signed by authorized personnel.c. Evidence of receipts of goods or services.d. Invoice amount agrees with check amount.e. Charge is supported by proper documentation.f. Invoice date is current when compared to date of check (within 3 days).g. Accounting distribution/ classification is consistent and correctly posted.h. Charge appears to be necessary and reasonable. | <p>1. We reviewed checks written for January 2010 while on the premises and determined that nine disbursements were not paid timely. One disbursement appeared to have a duplicate charge on the invoice. One disbursement contained a charge that was questionable, concerning the nature of the charge. It was also noted that not all invoices are approved by the supervisor or department head.</p> <p>2. Of the 251 disbursements tested, the following exceptions were noted:</p> <ul style="list-style-type: none">a. 212 exceptions were noted where the documentation was not cancelled to prevent duplicate payment.b. No exceptions were noted.c. Ten exceptions were noted, in which there was no evidence of receipt of goods or services.d. Two exceptions were noted. One disbursement was paid from requisitions and another disbursement was paid from the packing slip.e. Two exceptions were noted. These are the same 2 exceptions noted in d. above.f. Four exceptions were noted where an invoice was not paid timely, in which two did not have invoices, therefore unable to determine if paid timely. One disbursement was paid in August 2009, and invoice was dated September 2008. Another invoice was paid in August 2009, and invoice was dated April 2009.g. No exceptions were noted.h. Three exceptions were noted. One disbursement paid \$11.21 in late charges. One disbursement was noted to be for property taxes on equipment |
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which was paid twice. One of the disbursement should have been reduced for a 2% discount.

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| i. Ascertain that expenditures are in accordance with the Police Jury's financial policies, particularly the purchasing policy. | i. Six exceptions were noted where the disbursement did not follow the Police Jury's policy. These disbursements did not have purchase orders. |
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It was also noted that there were thirty-six voided checks within the 251 check sample, of which none of the voided checks had the signature line cut out to ensure that the check could no longer be negotiable. Although the Police Jury marked void on the check, in some cases the void was across the voucher section and not on the actual check. Additionally, it was noted that not all invoices are being approved by the applicable departmental supervisor. Finally, it was noted during a review of expenditures that the Police Jury processed a check in December 2009 for \$194.76 to reimburse the petty cash. Total receipts attached equaled \$204.87 and not for the amount of the check. However, \$85.11 of the receipts attached as support for the petty cash had been either previously paid to the vendor or reimbursed to the employee.

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Attachment A

<u>Receipt Number</u>	<u>Receipt Date</u>	<u>Amount</u>
499975	2/7/2008	\$ 300
203645	8/1/2008	50
203649	7/2/2008	75
203650	7/30/2008	150
203692	11/3/2008	50
203694	11/3/2008	300
203725	8/4/2008	50
203726	8/4/2008	25
203727	8/4/2008	30
501306	12/26/2008	200
203761	1/23/2009	860
501308	1/22/2009	300
501351	4/6/2009	50
501352	4/7/2009	200
501359	4/9/2009	150
203819	9/2/2009	150
501107	9/16/2009	25
203825	9/24/2009	50
203828	9/28/2009	60
203836	10/14/2009	100
203840	11/3/2009	50
203845	11/9/2009	400
203855	12/15/2009	50
203856	1/11/2010	175
		<u>\$ 3,850</u>

JACKSON PARISH POLICE JURY

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February 26, 2010

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Ms. Amy Tynes, CPA
Allen, Green & Williamson, LLP
P. O. Box 6075
Monroe, Louisiana 71201

RE: Agreed-Upon Procedures
Jackson Parish Police Jury

Dear Ms. Tynes:

This is to acknowledge receipt of the completed Agreed-Upon Procedures. We are currently reviewing our internal procedures to identify changes that are required to prevent future breaches of our operation.

At this time, the employee has been suspended without pay, and I am preparing final documentation to present to the Jackson Parish Police Jury recommending her immediate termination and the referral of the incident to the legal authorities for possible criminal investigation.

Thank you for your prompt assistance in this matter.

Sincerely,

JACKSON PARISH POLICE JURY



Kenneth O. Pardue
Secretary-Treasurer