

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Vermilion Parish School Board  
Abbeville, Louisiana

September 25, 2002



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**Daniel G. Kyle, Ph.D., CPA, CFE**  
**Legislative Auditor**

**LEGISLATIVE AUDITOR**

**Daniel D. Kyle, Ph.D., CPA, CFE**

**DIRECTOR OF POLICY AND QUALITY ASSURANCE**

**Grever C. Austin, CPA**

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**VERMILION PARISH SCHOOL BOARD**

*Abbeville, Louisiana*

**Dated August 7, 2009**

**Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the Vermilion Parish Clerk of Court.**

**September 25, 2009**



DANIEL S. ELLIS, III, CPA, CMA  
LEGISLATIVE AUDITOR

OFFICE OF  
LEGISLATIVE AUDITOR  
STATE OF LOUISIANA  
BATCH HOUSE, LOUISIANA 70884-9297

NEW ORLEANS FIELD OFFICE  
1700 P. O. BOX 9300  
NEW ORLEANS, LA 70171-9300  
TELEPHONE: (504) 589-9900  
FACSIMILE: (504) 589-9900

August 7, 2000

**DR. DANIEL R. DARTILE, SUPERINTENDENT,  
AND MEMBERS OF THE VERMILION  
PARISH SCHOOL BOARD**  
Abbeville, Louisiana

We received an allegation that the Vermilion Parish School Board (school board) was not complying with Louisiana's public bid law relating to the replacement of air conditioning systems. We performed a limited review to determine the accuracy of this allegation. The following provides our findings relating to this matter.

**Public Bid Law Violations**

The school board may have violated the public bid law by not obtaining bids for replacing heating and air conditioning systems and repairing roofs. Louisiana Revised Statute (R.S.) 38:2212 requires all public work exceeding \$150,000 to be advertised and let by contract to the lowest responsible bidder. In addition, R.S. 38:2213(H) requires that under no circumstances shall there be a division or separation of any public work project into smaller projects which division or separation would have the effect of avoiding the requirement that public work be advertised and let by contract to the lowest responsible bidder. Also, Louisiana Attorney General (AG) Opinion No. 99-123 provides that a public entity operating numerous locations within a district is required to aggregate its purchases from all locations within that district to determine when public bid thresholds will be met. Obtaining bids ensures that public work is obtained at the most favorable price.

On April 20, 1995, the voters of Vermilion Parish approved a ten-year, 10-mill property tax that included 5-mills for the specific purpose of maintaining and improving existing public schools and buildings throughout the district, including roof repair and replacement of heating and air conditioning systems. Expenditures for roof repairs and replacement of heating and air conditioning systems since 1997 have been funded by this property tax.

**Heating and Air Conditioning Systems**

The school board's capital outlay plans for fiscal years ending June 30, 1998 and 1999, listed the specific type of heating and air conditioning replacements required for numerous schools and buildings in the district. In the aggregate, the projected cost of doing this work exceeded the bid limit of \$150,000 for each fiscal year.

For the two-year period ending June 30, 1999, the school board expended \$1,797,359 for maintenance and replacement of heating and air conditioning systems at schools and buildings throughout the district. Of this amount, \$1,376,019 or 76.6% was paid to Calcasieu Mechanical Contractors for replacing heating and air conditioning systems, without obtaining bids from other contractors.

**DR. DANIEL R. BARTZ, SUPERINTENDENT,  
AND MEMBERS OF THE VERMILION  
PARISH SCHOOL BOARD**

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We selected four air conditioning jobs performed by Calcasieu Mechanical Contractors during this period of time for detailed review. These four jobs totaled \$266,409 or 21.5% of the \$1,239,079 paid to Calcasieu Mechanical Contractors. As part of our review, we requested and obtained quotes from four area contractors for those jobs. As detailed below, the school board paid \$84,361 in excess of the highest quotation that we received for each of the four jobs.

- 200.No.1 - replace compressor and condenser fan motor for York 900 ton chiller at Abbeville High School
- 200.No.2 - replace condenser coils for York chiller (units 1 and 2) with coil guards installed at Abbeville High School
- 200.No.3 - replace Trane 100 ton chiller with coil guards installed at Holy Elementary School
- 200.No.4 - replace condenser coils for Carrier 90-ton chiller at Holy Elementary School

Job No.	Our					Amount Paid to Calcasieu Mechanical Contractors Without Quotes	Excess Amount Paid Compared to Highest Quote
	Quoted	Quoted	Quoted	Quoted	High/Low/Quote		
1	\$26,880	\$20,248	\$19,264	\$20,000	\$20,248	\$47,632	\$11,600
2	\$44,000	\$44,284	\$20,445	\$20,445	\$20,445	\$23,555	\$2,400
3	\$41,000	\$49,200	\$20,610	\$44,124	\$44,124	\$25,084	\$28,272
4	\$28,000	\$21,600	\$21,120	\$28,700	\$28,700	\$44,184	\$23,480
<b>Total</b>	<b>\$131,000</b>	<b>\$138,132</b>	<b>\$121,439</b>	<b>\$138,224</b>	<b>\$138,224</b>	<b>\$124,402</b>	<b>\$84,361</b>

The school board considers each site (school or building) as a separate project that is independently subject to the public works bid limit of \$100,000.

The school board failed to aggregate purchases in applying the public bid law. Furthermore, even for projects under \$100,000, the school board should obtain competitive quotes to assure the most favorable prices. For fiscal years 1980 and 1989, the school board knew in advance that the cost of replacing the heating and air conditioning systems would exceed \$100,000. As a result of not obtaining bids, the school board did not obtain the most favorable prices.



B. Trane 100-ton air cooled liquid-chiller located at Holy Elementary School

**DR. DANIEL R. DARTZ, SUPERINTENDENT,  
AND MEMBERS OF THE VERMILION  
PARISH SCHOOL BOARD**

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**Flooding**

For the fiscal year ending June 30, 2001, the school board paid \$247,483 to Rodney Iatre & Sons to apply a coating substance to restore the metal roofs at nine schools and the central office without obtaining bids from other contractors.

Mr. Eldes Touchet, Director of Maintenance, went directly to Rodney Iatre & Sons for proposals. He did not get a quote from any other contractor. Mr. Eldes said that Rodney Iatre & Sons is the only contractor he was aware of that applies this type of coating substance on metal roofs. However, when we contacted the factory representative for the coating substance, we found out that two other contractors were in the area that use the same coating substance to restore metal roofs and it could be sprayed or rolled; in either case, the company would provide a 10-year warranty.



Henry Elementary School's metal roof that was restored during fiscal year 2001

The school board maintains that the bid law does not apply because the cost to restore the metal roof at each "site" did not exceed \$100,000. We disagree as R.S. 38:2212(F) prohibits dividing public works projects into smaller projects to avoid the bid process. Also, AG Opinion No. 95-123 provides that a public entity operating numerous locations within a district is required to aggregate its purchases from all locations within that district to determine when public bid thresholds will be met.

Management of the school board has a fiduciary responsibility of exercising good faith, trust, confidence, and candor in managing the school board. As part of this fiduciary responsibility, management of the school board should develop comprehensive policies and procedures for the purchasing process (see Attachment I, Written Procedures) to ensure that a competitive procurement system is in place and working as intended.

As part of our limited review, we also reviewed procedures and practices of the school board's finance department. Attachment I provides our recommendations for board consideration.

**DR. DANIEL B. DARTZ, SUPERINTENDENT,  
AND MEMBERS OF THE VERMILION  
PARISH SCHOOL BOARD**

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A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Sincerely,



Daniel G. Kyle, CPA, CFE  
Legislative Auditor

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**Attachment I**  
**Recommendations**

**VERMILION PARISH SCHOOL BOARD**  
**Abbeville, Louisiana**

**RECOMMENDATIONS**

The following are recommendations relating to our limited review dated August 7, 2002. Management's responses are included in Appendix A.

**Budget Process**

**Budget Procedures**

The school board does not have written budget procedures for preparing, adopting, monitoring, and amending the budget.

We suggest that the school board prepare written procedures to include all steps required for each phase of the budget process, including monitoring and amending the budget during the fiscal year. In addition, a time schedule for preparing the budget and the person responsible for each phase of the budget should be incorporated in the detailed steps. Also, we suggest that the school board consider using the Association of School Business Officials International Meritorious Budget Awards Program checklist and the Government Finance Officers Association Distinguished Budget Presentation Awards Program checklist in preparing future budgets and developing budget procedures.

**Performance Measures**

Performance measures are not incorporated into the budgeting process. Meaningful performance measurements assist management of the school board by (a) identifying financial and program results; (b) evaluating past resource decisions; (c) motivating qualitative improvements in future decisions regarding resource allocation; and (d) communicating service and program results to the taxpayer public. The school board should consider incorporating performance measures into the budgeting process. Performance measures should be used to report on the outputs of each program and should be related to the objectives of each department.

**Budget Message**

We suggest that an overall financial status of the school board be included in the budget message that includes the current financial status, the short-term outlook, and the long-term trends. The emphasis on this analysis should be understandability of the financial status and issues, not necessarily on exact numbers and detail. We suggest that this analysis be provided in written form, early in the budget process, so a broad financial framework is available to management of the school board.

**Reporting to Board**

On a quarterly basis, the school board is provided financial statements and budget comparisons for the General Fund and an operating statement for the 1898 Ad Valorem Tax Fund. On a monthly basis, the board is provided a summary report of the General Fund that reports total revenues, expenditures and excess of revenues/expenditures for the current month and year-to-date. On an annual basis, the board is provided an operating statement of the 1898 Ad Valorem Tax Fund.

We suggest that the school board be provided with the financial statements and budget comparisons for all funds each month. In addition, a concise summary and guide to the key issues and aspects of the operating and capital components of the financial statements and budget comparisons should be provided to the board. A written policy should be adopted that provides the nature, extent, and frequency of financial reporting information that should be provided to the board.

**VERMILION PARISH SCHOOL BOARD**  
**Abbeville, Louisiana**  
**Recommendations (Continued)**

**Investments**

**Securities Pledged for Deposits**

We suggest that the quality of the securities pledged by the bank be reviewed in addition to making sure that the value of the securities pledged are adequate to secure deposits. Quality of the securities pledged is extremely important because of the volatility of today's investments.

**Purchasing and Disbursements**

**Controls Over Disbursements**

1. The accounting system allows purchase orders to be created and invoices to be paid when an account is over budget.
2. Controls over the check-signing machine are inadequate. One person has sole access to the check-signing machine. Two people should be present when checks are signed, each having a key to turn before the machine can be used. The number of checks signed (meter reading) should be reconciled to the number of checks listed on the Cash Disbursements Journal. The reconciliation should be signed and dated by both individuals.
3. The signed checks and vendor statements are mailed to the vendors without the chief financial officer's review. The signed checks, approved invoices, purchase orders, and receiving reports, along with the Cash Disbursements Journal and signature machine reconciliation, should be given to the chief financial officer for his review. He should ensure that all payments are appropriate, supporting documentation is available, invoices are approved, and number of checks written agree to those signed by the check-signing machine. The chief financial officer should then give the signed checks to the accountant for her to mail.

**Payroll and Attendance Records**

**Time and Leave Records**

Although employees sign in each workday and absentee forms are submitted by the employee's supervisor, administrative staff and other 12-month employees do not complete time reports documenting hours worked and leave taken each pay period. The school board should require all administrative staff and other 12-month employees to complete simple time reports to document hours worked and leave taken. The appropriate supervisor should approve the time reports.

Our review of selected sign-in sheets and absentee forms for the main school board building revealed the following:

- The sign-in sheets are used as an employee locator (receptionist can tell a caller if the person is absent or neither location) and not as a time keeping record.
- Two instances occurred where an employee did not sign in and the absentee records did not reflect the employee as absent.
- Department heads approve their own attendance records.

**Controls Over Payroll**

No report is available that shows all changes made in payroll for a specific period of time. Someone independent of the payroll and human resources departments should be reviewing all changes made to payroll at least on a monthly basis.

**VERMILION PARISH SCHOOL BOARD**  
**Abbeville, Louisiana**  
**Recommendations (Continued)**

**Computer Controls**

**Written Policies and Procedures**

Management should establish written policies and procedures governing information systems, including monitoring procedures. It is important that the policies and procedures are being followed. Examples of policies are as follows:

- Who can update internal files on a server
- What is critical data and non-critical data (e.g., critical data include access to payroll files to add employees or change pay rates; access to electronic fund transfer numbers; adding vendor files)

**Continuity and Recovery Plan**

There is no written contingency and recovery plan in the event of a disaster. Without a tested plan, there is a high risk that the school board may not be able to continue operations in the event of a disaster.

**Critical Data**

Changes made to critical data are being logged to document the person making the change, when the change was done, and what was changed. However, supervisory review of the propriety of the changes is not done.

**Internal Audit**

**Internal Auditor Needed**

We suggest that the school board create an internal auditor position to review all operations of the school board where there is a risk of financial exposure, potential for loss, and when there are major changes in operations, programs, systems, and controls. For example, collection of sales taxes from businesses, school activity accounts, food service, warehousing, purchasing, transportation, payroll, capital assets, and Web site security and privacy are school board operations where there may be a risk of financial exposure or potential for loss.

**Written Procedures**

**Purchasing Policies and Procedures**

The school board has a two-page purchasing policy, which is nothing more than a summary of the bid law. We recommend that management of the school board develop comprehensive policies and procedures for the purchasing process to ensure that a competitive procurement system is in place and working as intended. The policies and procedures should, at a minimum, include the following:

- How purchases are initiated
- Use of purchase requisitions
- Types of requisitions (capital assets, supplies, travel, et cetera)
- Approval process for requisitions
- Preparation and approval process of purchase orders
- Checks and balances to ensure compliance with the bid law
- Dollar thresholds that are lower than the bid law where competitive quotes should be obtained to ensure the most favorable price
- Request for proposals
- Documentation to be maintained regarding all bids
  - Bid notification letters that include the contract, plans, and specifications
  - Documentation that the bids were properly advertised
  - Bid opening documentation that include the submitted bids, bid tabulation sheet, and indication of which bid was accepted

**VERMILION PARISH SCHOOL BOARD**

Abbeville, Louisiana

Recommendations (Continued)

**Other Operations**

There are no detailed, written procedures for the following:

- Monitoring security pledges to ensure that school board deposits are fully secured
- Processing payroll
- Processing disbursements
- Accounting and processing of receipts and disbursements for the school food services department
- Inventory control and food production for the school food services department
- Monitoring the individual school accounts
- Monitoring and operating the energy management system

Written procedures are necessary as a clear understanding of what should be done, how, who, and when it should be done, and that the procedures followed meet management's expectations. Written procedures aid in continuity of operation and for cross-training of staff.

## Appendix A

### Management's Responses



## VERMILION PARISH SCHOOLS

130 South Jefferson Street

P.O. Drawer 120

Abbeville, Louisiana 70111-0120

Phone (504) 899-1770

### Board Members:

Bill Gandy

Chairman

Marlene L. Dugas

Member

Marshall A. Roberts, Jr.

Member

David D. Roberts

Member

Anthony J. Fontana, Jr.

Member

Charles Campbell

Member

John P. Harney

Member

Carol E. Laffler

Member

Donald B. Darity, Ed. D.  
Superintendent

Clifford Williams, Jr.  
Assistant Superintendent

September 19, 2002

Daniel G. Kyle, CPA, CFE  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70804-6567

RE: Limited Review  
Management's Response

This transmittal is in response to an August 7, 2002 report prepared by your office after performing a limited review of the Vermilion Parish School Board. This reply will be incorporated in the final document as management's response to your report.

### Report:

Your office received an allegation that the School Board may have violated the bid law for failure to solicit bids for capital outlay jobs performed several years ago. Prior to investigating the allegations, your office turned the matter over to the Board's external auditors. After addressing the claims, the audit firm concluded that "there are no findings to be disclosed in the audit report or management letter" and that "the allegations are incorrect".

In 1997, the "contract limit" for public works projects described in the Louisiana public bid law was increased to \$100,000. All of the projects referred to in your report qualify as public works and are therefore subject to the \$100,000 contract limit. Each individual school is assessed and evaluated periodically by our maintenance staff to determine the facility deficiencies and the urgency of the corrective action to be taken. Effort is made at that time to establish the scope of each individual project. Every school project is approached separately when considering whether or not the project is subject to the bid law.

Under the heating and air conditioning systems (HVAC) section of your report, you state in part, "in the aggregate, the projected cost of doing this work exceeded the bid limit of \$100,000 for each fiscal year". None of the projects included in your review, however, individually exceeded the contract limit described above. When approaching HVAC system repairs and replacements, projects begin with a great deal of uncertainty. Each piece of equipment is evaluated as to what course of action should be taken. This initial

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## **Management's Response**

September 19, 2002

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evaluation will sometimes not reveal hidden damage, requiring additional materials, labor and supplies.

As part of your review, you requested and obtained quotes from area contractors for five different HVAC jobs selected during the 1997-98 and 1998-99 fiscal years. To request quotes from contractors now, in order to compare prices on jobs performed 4 or 5 years ago is speculative at best. The quotes received do not consider the workload of the contractor at that time which would allow them to complete the contract obligation. It also does not take into consideration the qualifications or credentials of the contractor. To include these quotes in your report when a potential contractor is under no obligation to fulfill a retroactive proposal is unreasonable.

At that time, the maintenance staff had contracted with a competent construction firm that had a staff large enough to deliver the quality work that the System needed. Our staff had confidence in this firm and always felt that it was in complete compliance with the bid law. Your report suggests that even for projects under \$100,000, the School Board should obtain competitive quotes to ensure the most favorable price. Although not required by the bid law, we will consider following your recommendation in the future.

In the roofing section of your report, you state that Rodney Iron & Stone was hired to apply a coating substance to restore metal roofs throughout the parish without obtaining bids from other contractors. You suggest that two other contractors were available in the area using the same coating substance to restore metal roofs. You also state that the substance could either be sprayed or rolled on these surfaces.

It appears that the information obtained by your office from a factory representative is contradictory to the written correspondence that we received from company representatives. According to our correspondence, Rodney Iron & Stone is the only "Certified Spray Applicator" in the State of Louisiana for this company. The factory's correspondence also states that standing seam metal roofs should only be done by spray machines in order for the rubber to penetrate seams by force of pressure from the applicator nozzle. To insure a factory warranty on these jobs, a certified spray applicator was selected and a spray application rather than a hand or rolled applied coating was used.

While addressing the roofing issue, your report refers to R.S. 38:2212(H), which prohibits dividing public works projects into smaller projects to avoid the bid process; we completely agree with your statement. The maintenance staff, however, did not know in advance which roofs would require maintenance, and therefore, could not have intentionally divided the jobs. Our staff responds to calls throughout the year from various schools, which report problems with roof leaks. This is the time that corrective action is taken to repair these leaks. The spraying projects completed during this period were primarily corrective and not preventive maintenance.

## **Management's Response:**

September 19, 2002

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Our legal counsel has advised us that your reliance upon Attorney General Opinion No. 95-123 is misplaced. That case clearly dealt with purchase of supplies for a fiscal year. Obviously, the expenditures related to that case were anticipated and therefore, "known". Your attention is directed to Attorney General Opinion No. 95-150 which requires appropriation for "known needed" purchases for a fiscal year.

### **Recommendations:**

The Vermilion Parish School Board is constantly striving to improve in all areas. We welcome your recommendations and will diligently consider each of them in our ongoing attempt to improve the overall operations of the School System. In response to each of your recommendations, I submit the following:

#### **Budget Process –**

The Board is updated throughout the year on the financial status of the School System. Your recommendation is to document the procedures used for adoption and amendment of the budget, and adopt a policy that provides for the nature and extent of reporting to the Board. Your report also suggests that the budget process be expanded to include performance measures and the budget message extend to outlooks and trends. We appreciate your suggestions and will consider them for future implementation.

#### **Investments –**

State law requires that the Board's fiscal agent pledge one hundred percent (100%) of the fair market value of the amount on deposit, except that portion of the deposits which is insured by any governmental agency insuring the banks registered under the laws of the United States. As added security, the Board's contract with its fiscal agent requires that the bank pledge one hundred five percent (105%) of the value of the amount on deposit, more than is required by law.

The accounting staff monitors the amount pledged as security on an ongoing basis. In the future, however, in addition to monitoring the amount pledged as security by the fiscal agent, we will also review the type and quality of the securities pledged.

#### **Purchasing and Disbursements –**

Although the accounting system allows invoices to be paid when an account is over budget, comprehensive procedures are in place to monitor budget items on a continuing basis. Line item budgets are established for parish-wide allocations. In an effort to maintain records by cost center, however, expenditures are charged to specific locations. It would be burdensome and create an awkward and laborious process to establish budget by individual cost centers and not allow expenditures to exceed these detailed budget allocations.

## **Management's Response:**

**September 19, 2002**

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We are currently in the process of modifying the controls over the check-signing machine to assure that two individuals participate in this process.

Controls are in place throughout the purchasing and disbursement process to make certain that the approval process is maintained and that segregation of duties exists to ensure that the internal control system is adequate. We will review your recommendation in detail and get the Chief Financial Officer more involved in also approving additional documents during the final stages of the disbursement process.

### **Payroll and Attendance Records –**

Under our current payroll procedures, department heads are held accountable for verifying the attendance or absence of employees under their supervision. Department heads are required to approve all leave applications. Department head leave applications require the approval of the Superintendent or Assistant Superintendent. Additionally, department heads are required to sign their approval on the monthly attendance record, which is submitted to the payroll department for entry into permanent leave files. In addition to being used as an employee leave record, sign in sheets are also verification that an employee is actually at work for that time. An additional control that will be studied for implementation is a monthly reconciliation between sign in sheets and department attendance records. This process would add assurance that any error or omission by the various departments would be eliminated.

The payroll system currently being used does allow for an audit report to be printed that reflects any changes made during a specific period. The report shows the individual that made the change and what change was made. The report, however, is massive and is not in a format that can be easily read, so it has not been printed on a monthly basis. The computer department has already been contacted to begin working on changing this report to make it more readable and concise. In the future, someone other than the payroll accountant will review and initial these change reports.

### **Computer Controls –**

During a conversion to new administrative accounting packages four years ago, access to critical and non-critical data was investigated and determination was made at that time as to which individuals could update files or have access to various data. This is a very important procedure because it drives the entire internal control process. We appreciate your suggestion to write down or document the results of this procedure and are in the process of implementing this recommendation.

The computer department has had a contingency and recovery plan in place for a long time that would allow the School System to continue operations in the event of a disaster. This plan has recently been documented in writing and efforts are underway to implement testing of this contingency and recovery plan on a periodic basis.

**Management's Response**

September 19, 2002

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As indicated in your report, changes made to source code in the administrative accounting packages are being logged, dated and identified in writing and filed in the computer department. In the future, the Chief Financial Officer will also document the approval to changes made to the accounting software.

**Internal Audit -**

The management of the Vermilion Parish School Board whole-heartedly endorses the idea of creating an internal auditor's position. This individual could enhance financial controls in all aspects of the school system. Several larger Districts do in fact have a full time internal auditor employed who performs a valuable job for the District. We will, however, have to compare the benefits derived by adding this new position to the additional cost to the system.

**Written Procedures -**

The Vermilion Parish School Board has developed exceptional controls over purchasing, disbursements and payroll. Procedures are also in place for monitoring school accounting, supervising school food service receipts, disbursements and inventory, as well as for maintaining and operating the maintenance department's energy management system. We appreciate your recommendation to expand existing written policies and to develop new policies which would include more comprehensive written directions to both current and future employees in order to aid in the operation of the school system.

**Summary:**

The Vermilion Parish School System prides itself in being knowledgeable of the various rules and regulations that apply to public school boards. All of the Board's staff takes its fiduciary responsibility seriously, and always makes an effort to comply with all applicable laws. Thank you for your recommendations to improve our System.

*Dr. Daniel R. Dink*  
Dr. Daniel R. Dink  
Superintendent