



**THE UNIVERSITY OF CHICAGO**

Figure 1. **Figure 1**

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING ADOPTION PROCEDURES**

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Mr. David Johnson, CPA,  
Acting Director of Finance  
City of Alexandria, Louisiana

We have performed the procedure enumerated above, which was agreed to by you, solely to assist management of the City of Alexandria, Louisiana in investigating certain discrepancies noted in bank deposits of the Utility Customer Service Office during the period December 1, 2003 through January 30, 2004. The City's management is responsible for the City's accounting records relating to these receipts. This speed-up procedure engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of this procedure is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedure described below either for the purpose for which this report has been requested or for any other purpose.

Our procedure and findings are as follows:

**Procedure:** Compare bank deposits for utility receipts at the Utility Customer Service Office for 10 days specified by management during the period December 1, 2003 through January 30, 2004 to the documentation supporting the deposits, noting any differences.

**Findings:** We compared bank deposits for utility receipts at the Utility Customer Service Office for the 10 days specified by management during the period December 1, 2003 through January 30, 2004 to the documentation supporting the deposits. Differences noted are listed in the accompanying schedule. Due to the nature of the discrepancies noted in the accompanying schedule, we suggest that this matter be referred to the proper authorities for additional investigation.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records relating to deposits of the Utility Customer Service Office during the period December 1, 2003 through January 30, 2004. Accordingly, we do express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.





PAINE, MOORE & HERRINGTON, LLP

Mr. David Johnson, CPA  
Acting Director of Finance  
City of Alexandria, Louisiana  
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This report is intended solely for the information and use of the management of the City of Alexandria, Louisiana. It is not intended to be and should not be used by anyone other than the specified parties. However, under Louisiana Revised Statute 21:513, this report is in fact a public document.

*Paine, Moore & Herrington, LLP*  
Certified Public Accountants

February 20, 2004

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City of Alexandria - Special  
Agreed Upon Procedures  
Comparison of Deposits to Supporting Documentation - Recap  
February 20, 2004

Date	Cash Code (Other)					Dep./Rev.
	Cashier 1	Cashier 2	Cashier 3	Cashier 4	Cashier 5	
1/1/03	-	(500.76) a	-	-	-	-
12/03	-	50.88	-	-	-	-
12/10/03	100.76	-	-	-	-	-
12/22/03	-	-	-	-	-	-
12/24/03	-	(2,750.00) b	-	-	-	-
1/04	-	(79.84) c	-	(3.80)	-	-
1/04	-	-	-	(10.22)	-	-
1/12/04	-	(1,400.00) d	-	-	-	-
1/15/04	-	-	-	-	-	-
1/20/04	-	2,900.00 e	-	-	-	-
1/20/04	100.76	(2,172.48)	-	(78.70)	-	-

Notes

- a. Shortage related to the following:  
Bank correction of deposit (missing checks) (500.76)
- Per Payment/Batches by Cashier report  
Cash per deposit slip is less than report (500.76)  
Difference in checks per corrected deposit slip and report 0.00  
(500.76)
- b. Shortage related to the following:  
Bank correction of deposit (missing checks) (2,750.00)  
Reversal - client unable to locate supporting approval (100.00)  
(2,750.00)
- Per Payment/Batches by Cashier report  
Cash per deposit slip is less than report (2,750.00)  
Difference in checks per corrected deposit slip and report (0.00)  
(2,750.00)
- c. Shortage related to the following:  
Bank correction of deposit (missing checks) (79.84)
- Per Payment/Batches by Cashier report  
Cash per deposit slip is less than report (79.84)  
Difference in checks per corrected deposit slip and report 0.70  
(79.84)
- d. Shortage related to the following:  
Bank correction of deposit (missing checks) (1,400.00)
- Per Payment/Batches by Cashier report  
Cash per deposit slip is less than report (1,400.00)
- e. Per report filed by the cashier:  
She found \$2,900 in a drawer under her cash register.  
She indicated that several days before a customer gave her the money after she had locked her register but before she left for lunch. She put the money in the drawer then forgot about it.