

**INTERNAL AUDITING DEPARTMENT  
CALCASIEU PARISH SCHOOL BOARD**

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To: All School Principals  
All School Bookkeepers

From: Charles D. Duhon, Internal Auditor

Date: May 25, 2005

Subject: Policy Changes



Recent events have made it necessary to make some changes to policies addressing the handing of school funds.

In order to bring about these changes for the 2005-2006 school year, the Internal Auditing Department will conduct the financial inservice for each high school, middle school, and selected elementary schools this year. These inservices will be held August 15<sup>th</sup> and 16<sup>th</sup> during your school wide inservice. Since we have only two days to conduct all these inservices, your school will be scheduled a time period based on your location. You will be notified later this summer of the time and date your financial inservice will be held.

It is necessary that all teachers, bookkeepers, assistant principals, and principals attend the financial training.

Some of the changes that will be made are:

1. Every school should have a central payment station for registration with only one or two people responsible for collections. Numbered receipts will be issued to all students. Collections will be reconciled with the receipts daily. (If you have any questions or concerns about your registration procedures meeting the new policies, call the Auditing Department and we will review your procedures with you.)
2. CPSB will provide every teacher with numbered receipt books. These receipt books will be signed out from the school office and the receipt numbers recorded. Teachers are to issue a receipt from these books to all individuals for cash or checks when funds are collected. When a receipt book is completed the book is to be turned into the office and a new book will be issued.

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3. All fundraisers, clubs, and activities must have a school board employee assigned to be responsible for all funds and expenses associated with the activity.
4. All concession sales at high and middle schools must sell numbered tickets for the purchase of concessions. This will require a minimum of two people, one selling tickets and one taking up tickets. This does include all athletic events, dances, etc. Collections will be reconciled with tickets sold.
5. All dinner sales (fundraisers) must use pre-printed numbered tickets. Tickets and funds will be reconciled. When the funds are turned into a school employee a receipt will be issued.
6. All events where an entrance fee is charged will use pre-numbered tickets for entry into the event. There will be a separation of duties with one or more individuals selling tickets and another individual taking up the tickets. After the event, the tickets sold will be reconciled with funds on hand.
7. All club/classes that charge a fee will provide the school office with a list of members and the fees to be charged that year. The office will maintain a file with this information with the other financial information.
8. One of the best internal controls is the separation of duties. The school bookkeeper should never be allowed to work a gate or concessions at an event.

CDD:mtc

pc: Administrative Staff

Approved by:

A handwritten signature in cursive script that reads "Leo Miller". The signature is written in black ink and is positioned above a horizontal line.

Mr. Leo Miller