

**Recreation and Park Commission  
for the Parish of  
East Baton Rouge -  
Agreed-Upon Procedures**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4/30/08

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January 21, 2008

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

Recreation and Park Commission  
For the Parish of East Baton Rouge  
Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by BREC's management, solely to assist you in demonstrating compliance with your policies for the Community Resource Development Department. The Recreation and Park Commission for the Parish of East Baton Rouge's management is responsible for the Organization's financial statements and accounting records. 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 parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The agreed-upon procedures that were performed and the related findings are as follows:

We performed the following procedures with regards to the BREC Community Resource Development Department:

- Examined personnel files to verify that no two employees list the same address and social security number
  - ▶ No employees list the same address and social security number
  - ▶ One employees address is the same as an independent contractor
  - ▶ Another employee is married to an independent contractor
- Examined all Services Rendered Statements (prepared by Community Resources Development Employees) for all disbursements made by the department to independent contractors in 2007 and 2006
  - ▶ No discrepancies between the Services Rendered Statements and amounts paid

- ▶ We were informed that there is no documentation to support the information on the Services Rendered Statements prepared by the Community Resources Development employees
- Examined cancelled checks related to Services Rendered Statements

Selected the following ten (10) payments made to an independent contractor from Services Rendered Statements to match payments with bills from vendors for functions.

- ▶ March 10, 2007            bowling
- ▶ May 19, 2007            skating
- ▶ January 20, 2007        movie
- ▶ February 10, 2007       skating
- ▶ December 9, 2006       bowling
- ▶ December 9, 2006       bowling
- ▶ August 17, 2006        skating
- ▶ June 24, 2006           skating
- ▶ November 11, 2006     movie
- ▶ May 27, 2006            bowling

There were no payments made by BREC to any bowling, skating, or movie establishments for the dates of the above independent contractor charges

Selected one payment to another independent contractor from Services Rendered Statement for May 2007 which included both bowling and skating functions. There were no payments made by BREC to any bowling or skating establishments to support this statement. Additionally, the Services Rendered Statement for this period appeared to be a duplicate of the May, 2007 Services Rendered Statement submitted for another independent contractor.

- Interviewed certain BREC employees concerning these issues
  - ▶ Employees interviewed said they had no knowledge of any improprieties

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion on the Recreation and Park Commission for the Parish of East Baton Rouge's financial statements or accounting records. 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 information and use of the Recreation and Park Commission for the Parish of East Baton Rouge, the management of BREC, and the Louisiana Legislative Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

Yours truly,

*Hawthorn, Weymouth & Carroll, L.L.P.*

**B R E C**

*Recreation and Park Commission  
for the Parish of East Baton Rouge*

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February 18, 2008

Re: Management Reply to Specified Procedures  
Community Resources Department

Mr. Charles Pevey  
Hawthorn, Waymouth & Carroll, LLP  
8555 United Plaza Blvd, Suite 200  
Baton Rouge, LA 70809

Dear Sir:

We agree with your findings, and we have taken the following steps to improve our internal control over payments for small service contracts: (1) all contracts must be approved and assigned a number by the Purchasing Office; (2) "Services Rendered Statements" must be signed by the service provider; (3) attendance reports or documentation to account for the contractor's presence on-site will be required as applicable; and (4) there will be a higher standard for description of services provided on "Services Rendered Statements" to evidence performance. The first item, Purchasing Office approval, was addressed in a new Purchasing Manual approved by the Commission in 2007. The last three items are being implemented immediately, and will be included in a new Accounts Payable Procedures manual soon to be re-drafted and approved.

As always, we appreciate your assistance with these matters.

Respectfully,



John M. (Mike) Proctor, Director  
Finance Department

cc: William G. Palmer, Superintendent