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TENSAS PARISH SCHOOL BOARD
TENSAS PARISH, LOUISIANA

MINIMUM FOUNDATION PROGRAM
SPECIFIED PROCEDURES REPORT

OCTOBER 1, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 **DEC 17 1996**

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INDEPENDENT ACCOUNTANT'S SPECIFIED PROCEDURES REPORT

To the Members
Tensas Parish School Board
St. Joseph, Louisiana

We have applied the procedures described below to the Minimum Foundation Program student membership data of the Tensas Parish School Board at October 1, 1996. Our procedures and findings are summarized below:

- 1) We verified student enrollment on October 15th and 16th, 1996 at all six schools in Tensas Parish.
- 2) We obtained the principal's list of students enrolled as of October 1, 1996. The students were listed by their homeroom.
- 3) We called roll in every home room of the schools selected (100% verification).
- 4) While completing each roll call, the homeroom lists were matched and reconciled with the Student Information System reports of Student Membership as of October 1, 1996. The reconciliations were completed by using the principal's' attendance reports for additions, drops, and transfers from the beginning of school through October 1, 1996.
- 5) Students absent were agreed to the homeroom teacher's roll book.
- 6) The Student Information Systems Report was reviewed to determine whether the reporting documents submitted by the school system are in accordance with the rules and regulations of the State Department of Education.
- 7) The results of our procedures is as follows:
 - A) Counted 100% of the schools in the system.
 - B) Counted 100% of the students in the selected schools.
 - C) Counted 100% of the total students enrolled in the Tensas Parish School Board System.

There were no differences between the students counted and those reported on the Student Information Systems Report.

With respect to items tested regarding the student counts and other information by the Tensas Parish School Board, the results of those procedures disclosed no material instances of noncompliance with the requirements described in the first paragraph of this report.

Because the procedures noted above do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the items referred to above. This report relates solely to the items specified above and does not extend to any of the financial statements of the Tensas Parish School Board taken as a whole.

This report is intended for the information and management of the Tensas Parish School Board and the State of Louisiana Department of Education. This regulation is not intended to limit the distribution of this report, which, upon acceptance by the Board, is a matter of public record.

Marcus, Robinson & Hassell

Marcus, Robinson, and Hassell
October 17, 1996