

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
INTERNAL AUDITING DEPARTMENT**

**GEORGE STONE VOCATIONAL CENTER
STUDENT FEE SYSTEM REVIEW**

PROJECT # 2002-08

Accepted By Audit Planning and Review Committee:

August 27, 2001

Published:

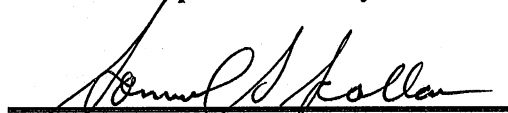
August 28, 2001

Field Work Conducted By :



Auditor

Report Issued By:



Director, Internal Auditing

**SCHOOL DISTRICT OF ESCAMBIA COUNTY
GEORGE STONE VOCATIONAL CENTER
STUDENT FEE 1999-2000 FISCAL YEAR**

REVIEW REPORT

Background

George Stone Vocational Center is a vocational technical school and is part of the Escambia County School District. It serves high school students and adult students in both day and evening classes. The school offers a variety of programs such as commercial food preparation, cosmetology, auto mechanics, etc. By statute, those students who are beyond the high school age are required to pay fees to help support the cost of their education. During the 1999-2000 fiscal year, the total fees collected were approximately \$570,000. These fees are subsequently remitted to the District and become part of the Required Local Effort (RLE).

In the past, the school used an automated fee system "Q&A" to calculate, track, collect and report adult vocational fees. However, during the 1999-2000 fiscal year, the school replaced this system on two separate occasions. The first conversion was made to "Naturals." However, shortly after the school made the conversion, the District decided to discontinue the maintenance contract for the software product used to design the system and the school changed systems again. In December 1999, the school finished their conversion to the "Terms" automated student record and FTE system. The conversion is complete and the school is no longer using the "Q&A" fee system.

Scope and Objectives

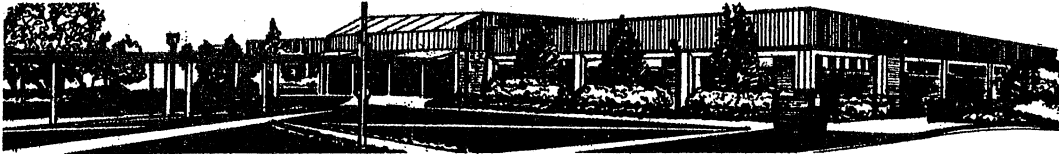
We have conducted a review of the student fee collection system of the George Stone Vocational Center for the fiscal year ended 06/30/00. The scope of our review included records prepared during the 1999-2000 fiscal year related to the collection and payment of adult vocational fees. We reviewed student cumulative files as well as a variety of reports generated by the fee system. We reviewed attendance records, the school's student handbook, and interviewed various school personnel. We perform this review each year in order to determine whether the student fee system is operating effectively and to test the adequacy of the internal controls over this system.

Conclusions

Based on our review, we believe that the internal controls over the student fee system generally appear to be sufficient to reduce to a relatively low level the risk that material errors or irregularities will occur and go undetected. We did note some issues during the course of our work that we wanted to bring to management's attention. These items were discussed with the management of George Stone Center at the exit conference and will not be included in this report.

The school has resolved many of the initial problems encountered with the new fee system prior to our review and we commend the school for their proactive approach. We recommend that they continue their efforts in correcting the problems discussed during the exit conference and finding more efficient ways of processing fee payments.

Please see the principal's response attached.



Lesa G. Morgan
Director

Beverly Stagg
Assistant Director

GEORGE STONE CENTER

2400 Longleaf Drive, Pensacola, FL 32526-8922 Phone: 850-941-6200 Fax: 850-941-6215

Dr. Robert Smith, Jr.
Assistant Director

MEMORANDUM

TO: Mr. Sam Scallan

FROM: Lesa Morgan, Principal *LM*

SUBJECT: Response to Fee Collection Review

DATE: August 19, 2001

Thank you for your assistance in reviewing the fee accounting system at George Stone Center. We feel we are making significant progress toward an efficient and effective fee collection system that eliminates errors or irregularities. We are continuing to work closely with district MIS staff to improve our fee collection system. Additional program modifications and reports have been requested. We appreciate participation by MIS staff at our audit exit review to assist us in correcting deficiencies and addressing issues and concerns.

Again, thank you for your assistance. Your input is very important to us as we continue to evaluate our fee collection system. We look forward to working with you and your staff.



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