

**Audit of**  
**Boynton Beach High School's**  
**Transcript Fees**  
**February 20, 2008**

**Report 2008-03**

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**Boynton Beach High School's Transcript Fees**

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THE SCHOOL DISTRICT OF  
PALM BEACH COUNTY, FLORIDA

LUNGCHIU, CPA  
DISTRICT AUDITOR

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SUPERINTENDENT

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## MEMORANDUM

TO: Honorable Chair and Members of the School Board  
Arthur C. Johnson, Ph.D., Superintendent of Schools  
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, District Auditor

DATE: February 20, 2008

SUBJECT: Audit of Boynton Beach High School's Transcript Fees

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### PURPOSE AND AUTHORITY

In response to the staff's request, we have audited Boynton Beach High's transcript revenue for School Year 2007. The primary objective of the audit was to determine whether transcript revenue for School Year 2007 was properly accounted for.

### SCOPE AND METHODOLOGY

This audit was performed in accordance with *Generally Accepted Government Auditing Standards* by Stephanie Steeves, CIA, during November 2007, and included:

- Reviewing *Transcript Request Forms*.
- Reviewing fee collection procedures.
- Reviewing accounting records and deposit documentation.
- Interviewing school and District staff.

Draft findings were sent to the school for review and comments. Management response is included in the Appendix. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft was presented to the Audit Committee at its February 20, 2008, meeting.

## BACKGROUND

During School Year 2007, only seven deposits were made, with a total of \$252; and no deposit was made between December 12, 2006, and June 30, 2007. The principal also noticed that \$946 in transcript fees were unaccounted for and transcript fees collected were not deposited timely. On October 1, 2007, the school contacted Human Resources Customer Relations Department (HR) about this instance and requested for assistance. On October 30, 2007, HR requested an audit of the school's transcript fees collection.

*Bulletin #SP-1694-SLE/SES*, dated October 1, 2006, established the fee schedule for processing student transcript request:

- Free for the first copy of the transcript;
- \$1 per copy for in-county transcripts; and
- \$3 per copy for out-of-county transcripts.

However, instead of following the fee schedule stated in *Bulletin #SP-1694-SLE/SES*, the actual fees charged by the school were as follows:

- Free for the first copy of the final transcript;
- \$1 per copy for electronic transcript sent to Florida public universities and colleges; and
- \$3 per copy for paper transcript sent by mail.

According to the Department of Supplemental Educational Services, Boynton Beach High's fee schedule was also used by other high schools in the District.

## CONCLUSIONS

The audit produced the following major conclusions:

### **1. As Much As \$975 in Transcript Revenue Could Be Missing**

The secretary of the Guidance Office was responsible for processing transcript requests and collecting fees from students. Fee waiver requests were reviewed and approved by the guidance counselor. Since the secretary was not a year-round employee, transcript requests were handled by other staff while the secretary was not on duty during the summer break.

During School Year 2007, \$252 in transcript fees were deposited in the Transcripts Account (#5-1000.02). On September 20, 2007, the Guidance Office secretary submitted \$155 in transcript fees for deposit, which included \$41 in checks that were dated between September 6, 2006, and June 14, 2007. As a result, a total of \$293 in fees collected during School Year 2007 was deposited in the Transcripts Account.

However, school records indicated that 439 *Transcript Request Forms* (372 *Regular Transcript Request Forms* and 67 *Final Transcript Request Forms*) were processed during School Year 2007. Based on the fee schedule, total revenue for these transcript requests should be \$1,268. Consequently, as much as \$975 in transcript revenue was unaccounted for.

**Estimated Transcript Revenue  
During School Year 2007**

Estimated Revenue		\$1,268
Amount Recorded in Revenue Account		
Deposits Made by the Guidance Counselor		
- July 6, 2006	\$3	
- July 27, 2006	36	
Deposited by the Secretary		
- November 28, 2006	188	
- December 11, 2006	25	
- September 20, 2007	41	293
<i>Estimated Revenue Unaccounted For</i>		<b>\$975</b>

**2. Multiple Factors Contributing to Monies Unaccounted For**

Poor Records Keeping. Because of incomplete records and documentation, we were not able to determine the accurate amount of fees that should have been collected.

- Of the 372 *Regular Transcript Requests* reviewed, 71 (19%) did not indicate the date of collection.
- 113 (31%) of the 372 *Regular Transcript Requests* did not indicate who collected the fees and processed the requests.
- Electronic transcripts are processed online through the Florida Automated System for Transferring Educational Records. However, there was no documentation retained to indicate that a request for electronic transcript had been completed.
- Some *Transcript Request Forms* were missing. Of the seven checks included in the September 20, 2007, deposit with student names, only one could be matched to a transcript request.

Fee Waiver. Each student is allowed one free transcript. A review of transcript requests revealed that several students who had a free *Final Transcript Request* did not pay the fees for additional transcripts, and at least one student had “FREE” circled on two requests.

- Of the 372 *Regular Transcript Requests*, fees were not collected for 36 (10%) of them, resulting in an undercharge of \$122.
- Of the 67 *Final Transcript Requests*, 31 (47%) were for multiple transcripts, but fees were not charged, resulting in an undercharge of \$51.

Other Control Weaknesses.

- Receipts were not issued for fee collections, although the school requires staff to issue receipt for all collections in excess of \$10.
- *Monies Collected Reports* (MCRs) did not indicate the details of collections.
- The cash box was stored in an unlocked drawer.
- There was no standard form used for transcript request. Eleven different forms were used during 2007.

**Recommendations**

To improve the efficiency and strengthen the controls for processing transcript requests:

- All monies collected must be turned in daily to the bookkeeper or the drop safe, and be deposited within five business days in accordance with *DOE Rules (Department of Education's Financial and Program Cost Accounting and Reporting for Florida Schools, Chapter 7)* and related District guidelines.
- A standardized transcript request form should be developed and used for all transcript requests. The form should capture basic information including staff signature/initial, indicating the date of completion and fee collected.
- Transcript fees collected should be consistent with the District's established fee schedule. Fee waivers should be reviewed, approved, and documented by the appropriate personnel.

***Management's Response:***

*The conclusions and recommendations in the Transcript Audit Report have been reviewed and actions to correct weaknesses have been implemented. Listed below is the administration's response to the report:*

- 1. Monies collections policy and school procedures are included in Boynton Beach High Faculty/Staff Handbook which is distributed to instructional and non-instructional staff at the beginning of each year. The school conducts training on bookkeeping practices each year during pre-school. An additional training will be required at the start of the second semester for employees with primary and back-up responsibilities for money collection.*
- 2. A new form that correctly addresses the fee schedule established in **Bulletin #SP-1694-SLE/SES** has been developed and is being used for all transcript requests.*

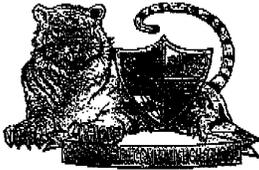
*Each of the responses above addresses the control weaknesses noted in the audit. Additional safeguard include:*

- 1. Printing of F.A.S.T.E.R. Transcript receipt after each electronic submission.*
- 2. Copying the front cover of each paper transcript requested.*
- 3. Approval of fee waivers is authorized only by the guidance coordinator.*
- 4. Locking of the cash box in a desk drawer in the records room; key to the cash box remains with the guidance secretary.*

*(Please see Appendix on page 6.)*

– End of Report –

Management's Response



**BOYNTON BEACH COMMUNITY HIGH SCHOOL**

*Dignity • Respect • Personal Responsibility*

4975 Park Ridge Boulevard  
Boynton Beach, Florida 33426  
Phone: 1-561-752-1200  
Fax: 1-561-752-1205

Kathleen Perry  
Principal

MEMORANDUM

To: Randy Law  
From: Kathleen Perry, Principal  
Date: February 1, 2008  
Subject: Transcript Audit Report

**RECEIVED**  
FEB 04 2008

**DISTRICT AUDITOR**

The conclusions and recommendations in the Transcript Audit Report have been reviewed and actions to correct weaknesses have been implemented. Listed below is the administration's response to the report:

1. *"All monies collected must be turned in daily to the bookkeeper or the drop safe, and be deposited...and related District guidelines."*
  - a. This policy and school procedures are included in Boynton Beach High Faculty/Staff Handbook which is distributed to instructional and non-instructional staff at the beginning of each year. The school conducts training on bookkeeping practices each year during pre-school. An additional training will be required at the start of the second semester for employees with primary and back-up responsibilities for money collection.
2. *"A standardized transcript request form should be developed...fee collected."*
  - a. A new form that correctly addresses the fee schedule established in **Bulletin#SP-1694-SLE/SES** has been developed and is being used for all transcript requests. (Copy attached)
3. *"Transcript fees collected should be consistent...the appropriate personnel."*
  - a. A new form that correctly addresses the fee schedule established in **Bulletin#SP-1694-SLE/SES** has been developed and is being used for all transcript requests.

Each of the responses above addresses the control weaknesses noted in the audit. Additional safe guards include:

1. Printing of F.A.S.T.E.R. Transcript receipt after each electronic submission.
2. Copying the front cover of each paper transcript requested.
3. Approval of fee waivers is authorized only by the guidance coordinator.
4. Locking of the cash box in a desk drawer in the records room; key to the cash box remains with the guidance secretary.





Management's Response

**Boynton Beach Community High School  
RELEASE OF RECORDS**

- \_\_\_\_\_ Florida Agricultural and Mechanical University
- \_\_\_\_\_ Florida Atlantic University
- \_\_\_\_\_ Florida Gulf Coast University
- \_\_\_\_\_ Florida International University
- \_\_\_\_\_ Florida State University
- \_\_\_\_\_ New College of Florida
- \_\_\_\_\_ University of Florida
- \_\_\_\_\_ University of North Florida
- \_\_\_\_\_ University of South Florida
- \_\_\_\_\_ University of West Florida
- \_\_\_\_\_ Brevard Community College
- \_\_\_\_\_ Broward Community College
- \_\_\_\_\_ Central Florida Community College
- \_\_\_\_\_ Chipola College
- \_\_\_\_\_ Daytona Beach Community College
- \_\_\_\_\_ Edison College
- \_\_\_\_\_ North Florida Community College
- \_\_\_\_\_ Okaloosa-Walton College
- \_\_\_\_\_ Palm Beach Community College
- \_\_\_\_\_ Pasco-Hernando Community College
- \_\_\_\_\_ Pensacola Jr. College
- \_\_\_\_\_ Polk Community College
- \_\_\_\_\_ St. Johns River Community College
- \_\_\_\_\_ Florida Community College at Jacksonville
- \_\_\_\_\_ Florida Keys Community College
- \_\_\_\_\_ Gulf Coast Community College
- \_\_\_\_\_ Hillsborough Community College
- \_\_\_\_\_ Indian River Community College
- \_\_\_\_\_ Lake City Community College
- \_\_\_\_\_ Lake-Sumter Community College
- \_\_\_\_\_ Manatee Community College
- \_\_\_\_\_ Miami Dade College
- \_\_\_\_\_ St. Petersburg College
- \_\_\_\_\_ Santa Fe Community College
- \_\_\_\_\_ Seminole Community College
- \_\_\_\_\_ South Florida Community College
- \_\_\_\_\_ Tallahassee Community College
- \_\_\_\_\_ Valencia Community College

Transcript will be sent electronically to schools listed ONLY ON BACK of this sheet