Parish Internal Control Assessments
Tuition and Other Fees

1) Review and evaluate internal controls relative to tuition and other fees.
   a. Determine that pre-numbered duplicate receipts are issued for a sampling of monthly tuition collections if received by cash.
   b. Verify that tuition payments are being deposited daily (preferably by those receiving the funds) with duplicates of written receipts attached to the deposit ticket.
   c. Verify that proper segregation of duties exists between the collection of tuition payments, the accounting for tuition income, and the maintenance of detailed tuition records.

2) Obtain enrollment data and fee schedule and perform a reasonableness test of reported tuition and fee income based on the number of students and the fee schedule. If variance is greater than ten percent, investigate for possible reasons.

3) If reasonableness test was not met or reasons were unidentifiable, obtain tuition records maintained and perform the following to the extent considered necessary:
   a. Ascertain if the tuition records appear complete. (I.e. Do the records appear to be representative of the number of students/families per class rosters or other enrollment data?) If not, attempt to ascertain at least one student/family for which the tuition records are not found, and inquire about this to responsible individuals. If no explanation is given, discuss matter with supervisor.
   b. Select a judgmental sample of payment postings per the tuition records and trace back to a receipt (if receipts are issued) and to a bank deposit.
   c. Select a sample from the bank deposit, receipts or envelopes and trace to postings in the tuition records.

4) Based on test work in 1 through 4, are policies consistently applied? Are delinquent accounts followed up in accordance with the policies? Select a sample of five delinquent accounts and determine if they are in compliance with the written policy.

Note: Sample sizes should be based on the number of times the control occurs:
- Annual controls – test 1
- Quarterly controls – test 2
- Monthly controls – test 3
- Weekly controls – test 10
- Daily controls – test 20
- More than daily – test 30