



Summary

Report Number: [2011-051](#)

Report Title: [Osceola County District School Board – Operational Audit](#)

Report Period: [FYE 06/30/2010](#)

Release Date: [12/09/2010](#)

Our operational audit disclosed the following:

PERSONNEL AND PAYROLL

Finding No. 1: District performance assessment procedures for instructional personnel and school administrators were not primarily based on student performance, contrary to Section 1012.34(3), Florida Statutes.

Finding No. 2: The Board had not adopted formal policies and procedures for ensuring that a portion of each instructional employee's compensation is based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes, and documenting the differentiated pay process of instructional personnel and school-based administrators using the factors prescribed in Section 1012.22(1)(c)4., Florida Statutes.

Finding No. 3: District policies and procedures did not limit payment for accrued vacation leave to the threshold established by Section 1012.65 Florida Statutes, resulting in overpayments totaling \$12,752.65 during the 2009-10 fiscal year.

STUDENT ENROLLMENT

Finding No. 4: Improvements were needed in controls over the reporting of instructional contact hours for adult general education courses to the Florida Department of Education.

INFORMATION TECHNOLOGY

Finding No. 5: The District's management of information technology (IT) access privileges needed improvement.

Finding No. 6: The District did not timely disable the IT network access privileges of a former employee.

Finding No. 7: The District's IT security controls related to user authentication needed improvement.

Management's response is included in the audit report as Exhibit A.