

STATE OF FLORIDA AUDITOR GENERAL

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Summary

Report Number: [2010-055](#)

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

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

Release Date: [12/15/2010](#)

Our operational audit disclosed the following:

FINANCIAL MANAGEMENT

Finding No. 1: The District reported a General Fund unreserved fund balance of \$1.3 million at June 30, 2010, or 1.13 percent of General Fund revenues, resulting in less resources available for emergencies and unforeseen situations.

PERFORMANCE ASSESSMENTS AND COMPENSATION

Finding No. 2: District records did not sufficiently evidence that performance assessment procedures for annual contract instructional personnel included consideration of student performance and use of technology in the classroom, contrary to Section 1012.34(3), Florida Statutes.

Finding No. 3: 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.

SAFETY AND SECURITY

Finding No. 4: The District needed to enhance its procedures for timely obtaining background screenings and fingerprints for District personnel who have direct contact with students.

Finding No. 5: The District did not maintain complete, well-documented procedures to establish the duties and responsibilities of Maintenance Department personnel in properly monitoring and completing projects, complying with applicable building and life safety codes, and tracking facility and equipment warranties.

Finding No. 6: Enhancements were needed in monitoring procedures to ensure the adequacy of insurance coverage for charter schools sponsored by the District, construction contractors, and design professionals.

STUDENT ENROLLMENT

Finding No. 7: The District did not maintain records to evidence its required notifications to parents of eligible students of the opportunities provided by the John M. McKay Scholarships for Students with Disabilities Program.

INFORMATION TECHNOLOGY

Finding No. 8: The District's management of information technology (IT) access privileges needed improvement.

Finding No. 9: Improvements were needed in the IT change management process as the District did not restrict programmers from updating production programs and data.

Finding No. 10: The District's IT security controls related to user authentication, logging, and monitoring needed improvement.

Finding No. 11: The District needed to enhance its procedures to ensure timely removal of IT access privileges for former employees.

Finding No. 12: The District's IT security awareness training program needed improvement.

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