STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2010-056

Report Title: Martin County District School Board – Operational Audit

Report Period: FYE 06/30/2010

Release Date: 12/15/2010

Our operational audit disclosed the following:

BOARD POLICIES

Finding No. 1: Existing policies relating to ethics and antifraud could be enhanced.

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.

PROCUREMENT

Finding No. 3: Enhancements were needed in controls over the District's purchasing card program.

STUDENT ENROLLMENT

Finding No. 4: The District needed to enhance its procedures to ensure accurate reporting of instructional contact hours for adult general education courses to the Florida Department of Education.

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