



STATE OF FLORIDA AUDITOR GENERAL DAVID W. MARTIN, CPA



Summary

Report Number: [2012-053](#)
Report Title: **Seminole County District School Board – Operational Audit**
Report Period: **07/01/2010 – 06/30/2011**
Release Date: **12/15/2011**

Our operational audit disclosed the following:

Personnel and Payroll

Finding No. 1: District records did not sufficiently evidence that performance assessments of instructional personnel and school administrators were based primarily on student performance, contrary to Section 1012.34(3), Florida Statutes (2010).

Finding No. 2: The Board had not adopted formal policies and procedures for ensuring that a portion of each instructional employee's compensation was based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes (2010), 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 (2010).

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 3: Controls over facilities construction and maintenance activities could be enhanced.

INFORMATION TECHNOLOGY

Finding No. 4: The District lacked written policies and procedures for certain information technology (IT) functions.

Finding No. 5: The District had not developed a written, comprehensive IT risk assessment.

Finding No. 6: Some inappropriate or unnecessary IT access privileges existed within the District, and the District did not have written procedures for the review of employee IT access privileges.

Finding No. 7: The District's security controls related to user authentication, logging, and data loss prevention needed improvement.

Finding No. 8: The District's security incident response procedures did not include provisions for a team trained in incident response.

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