STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2012-063

Report Title: Lee County District School Board Operational Audit

Report Period: 07/01/2010 – 06/30/2011

Release Date: 12/21/2011

Our operational audit disclosed the following:

CAPITAL OUTLAY FUNDING

Finding No. 1: District records did not always evidence that ad valorem tax levy proceeds were used for authorized purposes, resulting in approximately $7.6 million of questioned costs.

PERSONNEL AND PAYROLL

Finding No. 2: 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. 3: 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).

CASH CONTROLS

Finding No. 4: Controls over electronic funds transfers could be enhanced.

CHARTER SCHOOLS

Finding No. 5: Enhancements were needed in monitoring the required insurance coverage of the District's charter schools.

ADULT GENERAL EDUCATION

Finding No. 6: Improvements were needed in controls over the reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 7: Controls over facilities construction and maintenance activities could be enhanced.

COMMUNICATION EXPENSES

Finding No. 8: Improvements were needed in controls over wireless devices.

INFORMATION TECHNOLOGY

Finding No. 9: Some inappropriate or unnecessary information technology (IT) access privileges existed.

Finding No. 10: District controls did not always provide for timely removal of IT access privileges of former employees.

Finding No. 11: The District's security controls related to user authentication and data loss prevention needed improvement.

Finding No. 12: The District had not developed a written, comprehensive IT risk assessment.

Finding No. 13: The District did not have a written security incident response plan.

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