



STATE OF FLORIDA AUDITOR GENERAL DAVID W. MARTIN, CPA



Summary

Report Number: [2012-116](#)

Report Title: **Marion County District School Board – Operational Audit**

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

Release Date: **03/09/2012**

Our operational audit disclosed the following:

PERSONNEL AND PAYROLL

Finding No. 1: 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 (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. 2: The District did not always procure construction management services in accordance with Section 287.055, Florida Statutes.

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

Finding No. 4: Improvements could be made in the administration of guaranteed maximum price construction contracts.

EXPENDITURES

Finding No. 5: District records did not evidence the authorized public purpose served by incurring legal fees for a lawsuit by a District employee against an individual.

INFORMATION TECHNOLOGY

Finding No. 6: The District had not developed a written, comprehensive information technology (IT) risk assessment.

Finding No. 7: Some inappropriate and unnecessary IT network access privileges existed.

Finding No. 8: The District had not implemented a comprehensive IT security awareness training program.

Finding No. 9: The District's IT security controls related to user authentication, data loss prevention, and environmental safeguards needed improvement.

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