Summary

Report Number: 2012-039

Report Title: Volusia County District School Board – Operational Audit

Release Date: 11/20/2012

Our operational audit disclosed the following:

PERSONNEL AND PAYROLL

Finding No. 1: The Board had not adopted formal policies and procedures establishing a documented process to identify instructional personnel entitled to differentiated pay using the factors prescribed in Section 1012.22(1)(c)4.b., Florida Statutes.

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 2: Improvements were needed in controls over monitoring subcontractor services for guaranteed maximum price contracts.

PROCUREMENT

Finding No. 3: Controls over purchasing card single transaction and monthly credit limits could be enhanced.

FINANCIAL REPORTING

Finding No. 4: District records did not document the basis for reporting approximately $2 million of resources as restricted fund balance in a capital projects fund or the specific capital outlay purposes for which these resources were restricted.

INFORMATION TECHNOLOGY

Finding No. 5: The District lacked written and approved policies and procedures for certain information technology (IT) functions.

Finding No. 6: Certain IT security controls related to network administration, data loss prevention, and logging and monitoring needed improvement.

Finding No. 7: The District's IT disaster recovery planning procedures needed improvement.

Finding No. 8: The District did not have a written IT security incident response plan.

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