Summary

Report Number: **2013-040**

Report Title: **Martin 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 and school administrators 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: Controls over facilities construction and maintenance activities could be enhanced.

PROCUREMENT

Finding No. 3: The District's purchasing card procedures could be improved.

ADULT GENERAL EDUCATION

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

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