Summary

Report Number: 2013-068

Report Title: Sarasota County District School Board – Operational Audit

Report Period: 07/01/2011 – 06/30/2012

Release Date: 12/19/2012

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 $2.9 million of questioned costs.

PERSONNEL AND PAYROLL

Finding No. 2: 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.

CASH CONTROLS

Finding No. 3: Controls over electronic funds transfers could be enhanced.

Finding No. 4: Controls over food service collections could be improved.

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 5: The District could enhance its controls relating to construction management.

CONFIDENTIAL INFORMATION

Finding No. 6: Controls could be enhanced to ensure compliance with Section 119.071(5)(a), Florida Statutes, regarding notifying individuals of the need for and use of social security numbers.

INSURANCE

Finding No. 7: Improvements could be made in monitoring worker' compensation expenses paid by the District's third party administrator.

ADULT GENERAL EDUCATION

Finding No. 8: 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.

WORKFORCE DEVELOPMENT

Finding No. 9: Improvements were needed in controls over workforce development expenditures.

INFORMATION TECHNOLOGY

Finding No. 10: Some inappropriate or unnecessary information technology (IT) access privileges existed, indicating a need for an improved review of employee IT access privileges.

Finding No. 11: The District did not timely deactivate the IT network access privileges of some former employees.

Finding No. 12: The District lacked written policies and procedures for certain IT functions.

Finding No. 13: The District's IT security awareness training program needed improvement.

Finding No. 14: The District did not have a written IT security incident response plan.

Finding No. 15: District security controls related to IT user authentication, data loss prevention, and logging and monitoring needed improvement.

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