



# STATE OF FLORIDA AUDITOR GENERAL DAVID W. MARTIN, CPA



## Summary

**Report Number:** [2013-135](#)  
**Report Title:** **Brevard County District School Board – Operational Audit**  
**Report Period:** **FYE 06/30/2012**  
**Release Date:** **03/15/2013**

Our operational audit disclosed the following:

### ADMINISTRATIVE MANAGEMENT AND BOARD POLICIES

Finding No. 1: The Board needed to enhance its policies and procedures regarding the reporting of known or suspected fraud.

Finding No. 2: The District did not appropriately document certain Board and insurance advisory committee meetings, and Board meetings were not always timely approved, contrary to the Sunshine Law.

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

Finding No. 4: The Board had not adopted a written policy establishing a target net asset balance for the District's self-insured health plan.

### PERSONNEL AND PAYROLL

Finding No. 5: The Board had not established 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.

Finding No. 6: District records did not always evidence that administrators approved reports of time worked and leave taken by subordinate employees.

### CAPITAL ASSETS

Finding No. 7: District records supporting land, buildings and fixed equipment, and improvements other than buildings could be enhanced.

### PROCUREMENT

Finding No. 8: Controls over the purchasing card program could be strengthened.

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