



Summary

Report Number: [2014-062](#)

Report Title: [Martin County District School Board – Operational](#)

Release Date: [12/13/2013](#)

Our operational audit disclosed the following:

FINANCIAL CONDITION

Finding No. 1: At June 30, 2013, the District's General Fund total assigned and unassigned fund balance represented 2.45 percent of General Fund total revenues, resulting in significantly less resources available for emergencies and unforeseen situations than other school districts of comparable size.

CAPITAL OUTLAY FUNDING

Finding No. 2: District records did not always evidence that ad valorem tax levy proceeds were used only for authorized purposes.

PERSONNEL AND PAYROLL

Finding No. 3: The Board had not established 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.

Finding No. 4: The Board amended the agreement with its former attorney, on the day prior to the attorney's employment termination, to pay severance totaling \$65,142, which is not representative of compensation earned during employment and appears to be contrary to Section 215.425(4), Florida Statutes.

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 5: Controls over facilities construction and maintenance activities could be enhanced.

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