STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2014-076

Report Title: Duval County District School Board - Operational

Release Date: 01/06/2014

Our operational audit disclosed the following:

PERSONNEL AND PAYROLL

Finding No. 1: Employee compensation for certain positions was not always identified on salary schedules, contrary to State Board of Education rules.

Finding No. 2: Improvements were needed in documenting participation in professional development training.

Finding No. 3: Florida School Recognition Program payments were made to certain employees that did not meet applicable eligibility criteria.

Finding No. 4: Leave forms were not always prepared and maintained to document employee absences.

CASH CONTROLS

Finding No. 5: Controls over electronic funds transfers could be enhanced.

RESTRICTED RESOURCES

Finding No. 6: The District did not allocate E-payable and purchasing card program rebates generated by restricted resources to appropriate District funds.

PROCUREMENT

Finding No. 7: Controls over the use of purchasing cards could be strengthened.

CONSTRUCTION ADMINISTRATION

Finding No. 8: Construction administration procedures could be improved.

CONTRACT MONITORING

Finding No. 9: The District needed to enhance its procedures for monitoring payments to the Schultz Center for Teaching and Leadership.

Finding No. 10: Controls over contractual services and related payment could be enhanced.

Finding No. 11: Enhancements were needed in monitoring of insurance for District charter schools.

FACILITY SAFETY

Finding No. 12: The District's annual relocatable inspection report summaries indicated that a substantial percentage of the District's relocatable classrooms did not meet the standards to be rated satisfactory.

FACILITIES ADMINISTRATION AND MONITORING

Finding No. 13: Controls over facilities construction and maintenance activities could be enhanced.

RESOURCE UTILIZATION

Finding No. 14: Controls over the District's motor vehicle maintenance and fuel usage monitoring could be enhanced.

INFORMATION TECHNOLOGY

Finding No. 15: Some inappropriate or unnecessary information technology (IT) access privileges existed.

Finding No. 16: District IT security controls related to user authentication, data loss prevention, and monitoring of application data changes needed improvement.

Finding No. 17: The District's IT security program could be improved.

Finding No. 18: The District's disaster recovery planning procedures needed improvement.

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