STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2014-089

Report Title: Brevard County District School Board – Operational Audit

Release Date: 01/23/2014

Our operational audit disclosed the following:

PERSONNEL AND PAYROLL

Finding No. 1: 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. 2: District records did not always evidence that administrators approved reports of time worked and leave taken by subordinate employees.

Finding No. 3: The Superintendent's employment agreement initially included a severance pay provision that did not appear to be consistent with Section 215.425(4)(a), Florida Statutes.

PROCUREMENT

Finding No. 4: Controls over the enterprise resource software selection process and related payments could be enhanced.

Finding No. 5: Controls over the use of purchasing cards could be strengthened.

FINANCIAL REPORTING

Finding No. 6: The District reported $767,722 of unrestricted resources as assigned fund balance in a capital projects fund; however, the amounts had no externally imposed constraints on use and District records did not evidence the specific intended use of the funds.

CAPITAL ASSETS

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

INFORMATION TECHNOLOGY

Finding No. 8: Some inappropriate or unnecessary information technology (IT) access privileges existed.

Finding No. 9: The District's IT security incident response plan needed improvement.

Finding No. 10: Certain District IT security controls related to user authentication and data loss prevention needed improvement.

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