STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

Summary

Report Number: 2015-075

Report Title: Escambia County District School Board – Operational Audit

Release Date: 12/19/2014

Our operational audit disclosed the following:

CASH CONTROLS

Finding No. 1: Bank account reconciliations were not timely performed.

Finding No. 2: Controls over electronic funds transfers could be enhanced.

RESTRICTED RESOURCES

Finding No. 3: The District did not allocate purchasing card program rebates generated by restricted resources to appropriate District funds.

CONSTRUCTION ADMINISTRATION

Finding No. 4: Controls over negotiating and monitoring construction management entity (CME) general conditions costs could be enhanced.

Finding No. 5: The District could enhance its construction administration procedures regarding selection of subcontractors.

Finding No. 6: The District could enhance its procedures to monitor verification of subcontractors' licensure status.

Finding No. 7: CME payment requests were not always reconciled to subcontractors' invoices, bids, and contracts prior to payment.

Finding No. 8: Controls over facilities construction and maintenance activities could be enhanced.

PERSONNEL AND PAYROLL

Finding No. 9: The District did not adequately document the qualifications of its newly hired noninstructional administrative and professional employees.

Finding No. 10: Controls over monitoring bus drivers could be improved.

Finding No. 11: Procedural enhancements were needed to ensure documented supervisory review and approval of noninstructional contracted and permanent hourly personnel time worked.

PROCUREMENT

Finding No. 12: Procurement procedures could be enhanced to provide for routine review of required statements of financial interests for consideration in making procurement decisions.

Finding No. 13: Controls over the procurement of goods and services could be improved.

DIRECT-SUPPORT ORGANIZATION

Finding No. 14: The District paid for an audit of its direct-support organization without specific legal authority.

CHARTER SCHOOLS

Finding No. 15: The District did not ensure that capital assets transferred to the District from a terminated charter school were properly safeguarded.

ADULT GENERAL EDUCATION

Finding No. 16: The Board had not adopted a plan for the use of unspent workforce education funds accumulated over several years.

Finding No. 17: Improvements were needed in controls over the reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

VIRTUAL INSTRUCTION PROGRAM

Finding No. 18: Controls over virtual instruction program (VIP) operations and related activities could be enhanced by developing and maintaining comprehensive, written VIP policies and procedures.

Finding No. 19: Procedural enhancements were needed to ensure that the required number of VIP options is offered.

Finding No. 20: The District could enhance its procedures to ensure that timely, written notifications are provided to parents about all VIP options offered.

Finding No. 21: District records did not evidence that required background screenings were performed for VIP provider employees and contracted personnel.

Finding No. 22: Procedures needed to be enhanced to ensure that qualified VIP students are provided computing resources.

INFORMATION TECHNOLOGY

Finding No. 23: Some inappropriate information technology (IT) access privileges existed.

Finding No. 24: District IT security controls related to user authentication and monitoring of system activity needed improvement.

Finding No. 25: The District had not developed a written IT security incident response plan.

Finding No. 26: The District had not developed a comprehensive IT security awareness training program.

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