



Summary

Report Number: [2015-105](#)

Report Title: **Monroe County District School Board – Operational Audit**

Release Date: **02/25/2015**

Our operational audit disclosed the following:

PUBLIC RECORDS

Finding No. 1: District procedures did not always ensure that minutes of its Audit and Finance Committee meetings were appropriately maintained and timely approved, contrary to the Sunshine Law.

CAPITAL OUTLAY FUNDING

Finding No. 2: District records did not always evidence that ad valorem tax levy proceeds were used only for authorized purposes, resulting in \$224,921 of questioned costs.

PERSONNEL AND PAYROLL

Finding No. 3: The Board had not implemented 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. In addition, policies and procedures providing for employee salary adjustments could be enhanced.

Finding No. 4: Payroll processing procedures could be enhanced to ensure that all employee work time is appropriately documented and approved.

CAPITAL ASSETS

Finding No. 5: Controls over the use of District motor vehicles could be enhanced.

Finding No. 6: Controls over assessment and collection of facility use fees could be enhanced.

PROCUREMENT

Finding No. 7: Procurement procedures could be enhanced to provide for routine review of required statements of financial interests for consideration in making procurement decisions.

INSURANCE

Finding No. 8: The District needed to enhance its procedures to require verification of eligibility of all dependents covered by the District's health insurance plan.

VIRTUAL INSTRUCTION PROGRAM

Finding No. 9: Controls over virtual instruction program (VIP) operations and related activities could be enhanced by developing comprehensive, written VIP policies and procedures.

INFORMATION TECHNOLOGY

Finding No. 10: The District's management of access privileges to student confidential information by its employees needed improvement.

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