



Summary

Report Number: [2016-065](#)

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

Release Date: **12/18/2015**

This operational audit of the Martin County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2015-071. Our operational audit disclosed the following:

Finding 1: The Board did not always promptly record, approve, and make available for public inspection Board minutes in accordance with State law.

Finding 2: Contrary to State law, the Board-approved 2014-15 fiscal year salary schedule did not provide for differentiated pay of instructional personnel and school administrators based on critical shortage areas and level of job performance difficulties. A similar finding was noted in our report No. 2015-071.

Finding 3: The District did not always document the supervisory review and approval of the time worked by noninstructional contracted personnel.

Finding 4: The District could enhance procedures to better ensure that timely, written notifications are provided to parents about all VIP options offered. A similar finding was noted in our report No. 2015-071.

Management's response is included in the audit report.