STATE OF FLORIDA
AUDITOR GENERAL
SHERRILL F. NORMAN, CPA

Summary

Report Number: 2016-074

Report Title: Sarasota County District School Board – Operational Audit

Release Date: 01/12/2016

This operational audit of the Sarasota County District School Board focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2013-068. Our audit disclosed the following:

Personnel and Payroll

Finding 1: The District did not always timely perform required background screenings for applicable instructional and noninstructional employees.

Finding 2: Time worked was not reported by District administrative contracted personnel or supported by documentation of supervisory review and approval.

Transportation Inventory

Finding 3: Controls over transportation inventories needed enhancement.

Construction Administration

Finding 4: As similarly noted in our report No. 2013-068, the District could enhance construction monitoring procedures to ensure subcontractors are competitively selected.

Virtual Instruction Program

Finding 5: Controls over virtual instruction program (VIP) operations and related activities could be enhanced by developing and maintaining comprehensive, written VIP policies and procedures.

Finding 6: VIP provider contracts did not include certain statutorily required and other necessary provisions.

Finding 7: The District needs to make procedural enhancements to ensure that the District offers the required number of VIP options.

Finding 8: The District could enhance procedures to better ensure that timely, written notifications are provided to parents about all VIP options offered.

Finding 9: District records did not evidence that VIP provider employees were subject to required background screenings.

Information Technology

Finding 10: As similarly noted in our report No. 2013-068, some unnecessary or inappropriate information technology (IT) access privileges existed.

Finding 11: District security controls related to IT user authentication and logging and monitoring of system activity need improvement. Similar findings were communicated to District management in connection with our report No. 2013-068.

Finding 12: District procedures did not require a service auditor's report or otherwise monitor controls for its contracted data center provider.

Management's response is included in the audit report.