STATE OF FLORIDA
AUDITOR GENERAL
SHERRILL F. NORMAN, CPA

Summary

Report Number: 2016-092

Report Title: Monroe County District School Board - Operational Audit

Release Date: 02/22/2016

This operational audit of the Monroe County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2015-105. Our audit disclosed the following:

Finding 1: District records did not always evidence that the District used sales surtax and ad valorem tax levy proceeds only for authorized purposes, resulting in questioned costs totaling $336,713 and $75,449, respectively. A similar finding was noted in our report No. 2015-105.

Finding 2: Payroll processing procedures continue to need enhancement.

Finding 3: Controls over the software vendor selection process and related payments could be enhanced.

Finding 4: After school child care program collection controls at District schools, including the Horace O'Bryant School, could be improved.

Finding 5: Controls over virtual instruction program (VIP) operations and related activities continue to need improvement by developing and maintaining comprehensive, written VIP policies and procedures.

Finding 6: Access to student confidential information was not always properly safeguarded. A similar finding was noted in our report No. 2015-105.

Management's response is included in the audit report.