Summary

Report Number: 2017-017

Report Title: Leon County District School Board - Prior Operational Audit Follow-Up - Operational Audit

Release Date: 09/08/2016

This operational audit of the Leon County School District (District) focused on evaluating actions taken by the District to correct the deficiencies and noncompliance noted in our report No. 2015-088 and related District activities. Our audit disclosed the following:

Construction Administration

Finding 1: Prior to payment, District personnel did not compare construction management entity (CME) pay requests with applicable subcontractor invoices, bids, and contracts or document comparisons of CME pay requests with the costs in the guaranteed maximum price (GMP) contracts.

Finding 2: District procedures did not include comparisons of subcontractor bid awards to the CME subcontractor contracts to verify that subcontractors were competitively selected and that the bid awards and contract amounts agreed.

Finding 3: The District did not always document that subcontractors were appropriately licensed before work commenced on GMP projects.

Finding 4: District controls over negotiating and monitoring CME general conditions costs continue to need improvement.

Procurement – Contractual Services

Finding 5: Board policies and District procedures could be enhanced for legal services procured or reimbursed for the purpose of representing a District officer or employee in connection with a criminal investigation or defending a District officer or employee against civil or criminal actions arising out of or in the course of the performance of his or her assigned duties and responsibilities.

Finding 6: The District needs to enhance controls over other contractual service agreements and related payments.

Use of Restricted Resources

Finding 7: Contrary to State law, the District expended ad valorem tax levy proceeds for various items and services (e.g., custodial supplies and groundskeeping, lawn and maintenance, and animal deterrent services) that did not appear to be allowable uses for the proceeds.

Capital Asset Management

Finding 8: District tangible personal property controls continue to need improvement.

Finding 9: The District could enhance controls over motor vehicle use and the reporting of taxable income related to personal use.

Management's response is included in the audit report.