



Auditor General Update
Florida School Finance Officers Association
June 2018

Introduction

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District School Boards - Planning and Review



Outline

- Operational Audit Schedule
- Operational Audit Topics
- Questions, Comments, or Suggestions

DSB Operational Audit Schedule

1. Alachua
2. Broward
3. Citrus
4. Clay
5. Collier
6. Columbia
7. Dixie
8. Glades
9. Gulf
10. Hardee
11. Hendry
12. Hernando
13. Holmes
14. Jackson
15. Jefferson
16. Lafayette
17. Levy
18. Manatee
19. Nassau
20. Okaloosa
21. Orange
22. Palm Beach
23. Polk
24. Sarasota
25. St. Lucie
26. Sumter
27. Suwannee
28. Volusia
29. Wakulla

Operational Audit Topics



Operational Audit Topics

Topics are developed using a risk-based approach considering:

- Florida Statutes and General Appropriations Acts
- Input from legislative staff
- Prior audit findings
- Discussions with school district personnel
- Review of other auditors' reports
- Other input

Operational Audit Topics

- Allocation of Ad Valorem Tax Proceeds to Charter Schools
- Equity in School-Level Funding Act (Title I)
- Internal Audit Departments
- Insurance
- Florida Best and Brightest Teacher Scholarship Program
- Florida Best and Brightest Principal Scholarship Program



Operational Audit Topics

- **Sunshine Law**
- **Financial Condition Assessment**
- **Charter School Terminations**
- **Charter School Expedited Reviews**
- **Transparency**
- **Auditor Selection**



Operational Audit Topics

- School Internal Funds Audit
- Use of PECO and Other Restricted Resources
- Construction Administration
- Major Purchases of Software Applications
- Adult General Education

Operational Audit Topics

- Workforce Development
- Severance Pay Arrangements
- Background Screenings
- School Volunteers
- Supervisory Review and Approval of Time Worked



Operational Audit Topics

- Performance Assessments
- Purchasing and Credit Card Usage
- Employee Expense Reimbursements and Nonsalary Payments to Employees or Board Members
- Transfers of Cash or Extending Credit to Direct-Support Organizations (DSO) - Reimbursement of DSO Expenses

Operational Audit Topics

- Consultant Contracts
- Intensive Reading Instruction
- Acquisition of Commercial Insurance
- Financial Administration and Monitoring (Facilities Management)

Operational Audit Topics

- Superintendent and Board Member Travel Expenses
- Student Station Costs
- Safeguarding of Student Social Security Numbers

Questions, Comments, or Suggestions



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