April 17, 2024

Audit Committee and
School Board of Manatee County
215 Manatee Ave. W.
Bradenton, FL 34205

RE: Position Control PAR Audit

Pursuant to the approved 2023/2024 internal audit plan, we hereby submit our Post Audit Review of the 2022 Position Control Audit. We will be presenting this report to the Audit Committee at the next scheduled meeting on May 1, 2024.

Our report is organized in the following sections:

DSC-1	Allocation Application Procedures
DSC-2	Separation of Duties – System Access
DSC-3	Overstaffed Positions

We would like to thank all those involved in assisting the Internal Auditors in connection with the Post Audit Review.

Respectfully Submitted,

Carr, Riggs, & Ingram, LLC
Internal Auditors

Finding and Recommended Action	District Action Plan Steps	Audit Follow –Up Testing	Status
PC-1 Allocation Application Procedures			
The Allocation Administrator should develop a PeopleSoft Job Aid for the use of the Allocation Application as well as written procedures for documenting and maintaining support for allocation inputs and updates.	The following to job aids were developed: (1) "Adding an Allocation to the Allocation Page" (04/05/2022), and (2) "Updating an Allocation" (03/24/2022).	Obtained the PeopleSoft Job Aids for Updating an Allocation and Adding an Allocation to the Allocation Page. Both Job Aids have screenshots and step by step guidance on how to perform changes in the Allocation Application. We reviewed the documentation maintained digitally when changes to Allocations in section PC-3. No exceptions noted.	Closed.

Finding and Recommended Action	District Action Plan Steps	Audit Follow –Up Testing	Status
PC-2 Separation of Duties			
Full access for the Allocation Application and the Position Management Module should be given to associates in either the Budget Department for the Allocation Application or the HR Department for the Position Management Module. Additionally, another associate in the Budget Department should be provided full access permission to serve as a backup.	Access to modules as recommended has been modified. The hiring of additional staff in the Budget Department has provided for a designated backup.	Obtained from IT User Access Reports for the Allocation Application and Position Control Module. For the access type of All Access, reviewed that access granted is appropriate and there are no employees that have All Access to both the Allocations Application and Position Control Module. Discussed with Management and reviewed the IT Access Report that a backup has been established and access granted. No exceptions noted.	Closed.

Finding and Recommended Action	District Action Plan Steps	Audit Follow –Up Testing	Status
PC-3			
Management should inquire if the Position Management Module could limit adding positions based on budgeted allocations. As the Allocation Application resides outside of the Position Management Module, this might limit the ability to implement this control. Additionally, Management should create an overstaffed positions exceptions report. This report should highlight any overstaffed positions at a department or school. Although a report is currently available to be pulled for the District as a whole, it is a large report and would require a manual read through to identify those that are overstaffed. The frequency to review this report should also be determined to timely identify any positions that are overstaffed.	Management has created an "IT work ticket" (#72442) to request that Agitech (contracted service provider) enhance the functionality of the Position Management Module to establish a connection with the Allocation Application to ensure posted positions do not exceed allocations. Management has created an "IT work ticket" (#72444) to request that Agitech (contracted service provider) create an "overstaffed positions exceptions" report, with the recommended specification. *Note: A connection was not implemented between the Allocation Application and the Position Management Module. An overstaffed positions exceptions report was created and is reviewed monthly.*	Discussed the review process performed by the Allocations Administrator and Position Manager to review the Overstaffed Position Exceptions Report. Per Management, the amount of time to review of overstaffed exceptions has been reduced drastically with the creation of the report. Obtained and reviewed the Overstaffed Exception Reports for the months of November 2023, December 2023, and January 2024 to ensure report was worked and any overstaffed positions researched and resolutions noted. Obtained and reviewed examples of the now digital documentation of adjustments to allocations of positions at schools and departments. No exceptions noted.	Closed.