



Summary

Report Number: [2016-053](#)

Report Title: [Santa Fe College – Operational Audit](#)

Release Date: [12/07/2015](#)

This operational audit of the Santa Fe College (College) focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2013-016. Our operational audit disclosed the following:

Administrative Management and Board Policies

Finding 1: The College could enhance policies and procedures for communicating and reporting known or suspected fraud.

Finding 2: Textbook affordability policies and procedures could be improved.

Finding 3: The College did not always perform background screenings for applicable individuals in positions of special trust and responsibility.

Student Enrollment

Finding 4: As similarly noted in our report No. 2013-016, the College needed to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Expenses and Disbursements

Finding 5: College records did not always evidence that Capital Outlay and Debt Service proceeds were used for authorized purposes, resulting in questioned costs totaling \$150,000.

Information Technology

Finding 6: The College did not timely deactivate the network access privileges of some former employees.

Management's response is included in the audit report.