



Summary

Report Number: [2018-169](#)

Report Title: [Tallahassee Community College – Operational Audit](#)

Release Date: [03/26/2018](#)

This operational report of Tallahassee Community College (College) focused on selected College processes and administrative activities and included a follow-up on findings noted in our report No. 2016-135. Our operational audit disclosed the following:

Finding 1: The College did not always perform level 2 background screenings for individuals in positions of special trust and responsibility. A similar finding was noted in our report No. 2016-135.

Finding 2: As similarly noted in our report No. 2016-135, the College did not have a mechanism for exempt employees to report time worked and needs to implement procedures requiring supervisors to document the review and approval of such time.

Finding 3: College collection efforts did not always include follow up payment requests after initial student billings.

Finding 4: The College needs to enhance procedures to ensure that P-card privileges are promptly canceled upon a cardholder's separation from College employment.

Finding 5: Absent specific authority, the College made payments totaling \$199,265 to or on behalf of the College's direct-support organization (DSO). Also, College rules and records supporting College property, facilities, and personal services used by the College's DSO could be improved.

Finding 6: The College needs to enhance procedures for documenting a student's classification as a Florida resident for tuition purposes.

Finding 7: College records did not demonstrate that a coffee retail store, operated as an auxiliary enterprise of the College, primarily provided non-instructional services for sale to students, faculty, and staff and that the general public was only incidentally served.

Finding 8: Some unnecessary information technology user access privileges existed that increased the risk that unauthorized disclosure of student social security numbers may occur.

Management's response is included in the audit report.