

Device Management

Internal Audit Report

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Internal Audit

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BACKGROUND:

According to their intranet site, The Device Management unit has the following responsibilities:

- Device Theft or Loss
- Asset Management (EasyVista)
- District Hardware Standards
- District Supported Software Standards
- Technology Repair
- ITS iPad Guidelines
- Employee Purchases

Device Theft or Loss

Procedures for Reporting Loss/Recovery of Digital Curriculum Devices:

- Unlocated or Failed to Return devices no longer require a police report and EasyVista ticket.
- Stolen devices always require a police report.

Asset Management (EasyVista)

Control and accountability for non-capitalized technology devices valued \$999.99 and below. The goals are the following:

- Maintain accountability and control of all digital devices.
- Assist in routine physical inventory.
- Record and maintain student fines due to damage/negligence.
- Manage non-capitalized tangible personal property per District policies.
- Provide asset historical report.

Technology Repair

Handles repairs for Computers, Technology Device Carts, Printers, and Servers

- Specific processes for warranty and out-of-warranty repairs.
- HP SERVER TECH SUPPORT and DELL SERVER TECH SUPPORT for servers.

The Device Management unit performs duties related to device theft or loss; asset management; district supported software standards; technology repair; ITS iPad guidelines; and employee purchases.

For device theft or loss, they have procedures in place for reporting loss/recovery of digital Curriculum Devices.

For the asset management, the purpose of this unit is to provide a system of control and accountability for non-capitalized technology devices valued \$999.99 and below.

For Technology Repair, For Computers they have Warranty Repair, Vendor Out of Warranty Repair and Out of Warranty Repair by TSR.

OBJECTIVES, SCOPE AND METHODOLOGY:

Objectives

The objectives of this audit were to determine the following:

- If policies, operating procedures and standards regarding the Device Management function are in place and updated accordingly;
- If the Elementary and Secondary School Emergency Relief (ESSER) Funds were used to purchase devices and if so, if they were used appropriately and if those devices are accounted for;
- If assets are being tracked, deployed and accounted for; determine if the process of issuing devices to staff and students is done appropriately without causing any delays (not maintaining a 1:1 relationship); and
- If controls over prohibited/restricted/unauthorized items (such as software, files and documents among many others) are present district-wide.

Scope

The scope of the audit included all the Device Management transactions for FY 2021-22, 2022-23 and 2023-24.

Methodology

We conducted this audit in accordance with The Institute of Internal Auditor's *Global Internal Audit Standards (Standards)* and performed procedures as deemed necessary to provide reasonable assurance regarding the audit objective. Internal Auditing is an independent, risk-based, and objective assurance and consulting activity designed to add value and improve an organization's operations. It strengthens an organization ability to create, protect, and sustain value by providing the board and management assurance, advice, insight, and foresight.

We are required to note any material deficiencies in accordance with Florida Statutes, School Board Policy and sound business practices. No material deficiencies were noted in this audit. We also offer suggestions to improve controls or operational efficiency and effectiveness.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing.

No material deficiencies were noted in this audit.

Also, we were alert to indicators of fraud. Specifically, we performed the following tasks:

- Determined written policies, operating procedures and standards regarding the Device Management function were in place.
- Verified Elementary and Secondary School Emergency Relief (ESSER) Funds were used appropriately by the Device Management function.
- Verified the assets were being tracked and maintained by the Device Management function.
- Determined download controls over prohibited/ restricted/ unauthorized software and/ or files/ documents were present district-wide.

RESULTS & RECOMMENDATIONS:

Overall Conclusion: Our overall conclusion is that the Device Management function has written policies, operating procedures and standards in place. We noted that the Elementary and Secondary School Emergency Relief (ESSER) Funds were used appropriately by the function. Assets¹ are being tracked and maintained and download controls over prohibited/ restricted/ unauthorized software and/ or files/ documents are present district-wide.

We are pleased to report that no recommendations were necessary as the audit did not have any material findings or deficiencies.

We wish to thank the management of the Device Management function, the ITS Leadership and contractors for their cooperation and assistance with this audit.

We found that the Device Management function is operating efficiently following all district's standards and policies within the unit.

¹ Devices