

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2024-009
August 2023

**FRANKLIN COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Steve Lanier served as Superintendent of the Franklin County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Melonie Inzetta	1
Pamela Marshall, Vice Chair through 11-21-22	2
Fonda Davis Sr., Vice Chair from 11-22-22	3
Stacy Kirvin, Chair	4
Jared Michael Mock	5

The team leader was Suracha Mahawongsanun, and the audit was supervised by Shelly G. Curti, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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FRANKLIN COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Franklin County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-042. Our operational audit disclosed the following:

Finding 1: Contrary to State law and State Board of Education rules, certain required plans and annual reports were not timely submitted to the Florida Department of Education and instructional implementation plans were not always posted on the District Web site. A similar finding was noted in our report No. 2021-042.

Finding 2: District school safety procedures need improvement to ensure and demonstrate that school resource officers complete required mental health crisis intervention training.

BACKGROUND

The Franklin County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Franklin County. The governing body of the District is the Franklin County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the Executive Officer of the Board. During the 2022-23 fiscal year, the District operated one consolidated K-12 school and two specialized schools, sponsored one charter school; and reported 1,149 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Plans and Reports

State law and State Board of Education (SBE) rules require the District to annually prepare and submit to the Florida Department of Education (FDOE) various plans and reports including, but not limited to, a mental health assistance allocation plan, instructional implementation plan, and instructional annual report.

State law¹ requires the District to designate a mental health coordinator who is the District's primary point of contact regarding the District's implementation of student mental health policies, procedures, and reporting. Pursuant to State law,² the mental health assistance allocation was created to provide funding to assist school districts in establishing or expanding school-based mental health care services and related training. State law also requires the District to submit the mental health assistance allocation

¹ Section 1006.07(6)(b), Florida Statutes.

² Section 1011.62(13), Florida Statutes.

plan³ outlining the local program and planned expenditures to the FDOE by August 1 of each fiscal year. The District received mental health assistance allocations totaling \$144,865 and \$151,188 for the 2021-22 and 2022-23 fiscal years, respectively.

SBE rules⁴ require the District by December 1 of each year to submit to the FDOE an instructional implementation plan that includes:

- The methods in which instruction will be delivered for each grade level.
- The professional qualifications of the person delivering instruction.
- A description of the materials and resources utilized to deliver instruction.

The District must post the implementation plan on the District Web site.

SBE rules⁵ also require the District to submit by July 1 of each year an instructional annual report to the FDOE for the previous school year that verifies the instruction completed, the instructors' professional qualifications, and what was used to deliver the instruction. Failure to comply with law or SBE rule requirements may result in the imposition of sanctions in State law.⁶

Our discussions with District personnel and examination of District records disclosed that the District mental health coordinator is responsible for submitting the mental health assistance allocation plan, the instructional implementation plan, and posting the implementation plan on the District Web site. In addition, the Director of Curriculum and Instruction is responsible for submitting the instructional annual report. However, the District did not require someone to independently verify that these procedures were performed timely. We also found that the:

- Mental health allocation assistance plan for the 2022-23 fiscal year was submitted 56 days late.
- Instructional implementation plans for the 2021-22 and 2022-23 fiscal years were submitted 154 days and 98 days late, respectively, and were not posted on the District Web site.
- 2021-22 fiscal year instructional annual report was submitted 71 days late.

In response to our inquiry, District personnel indicated that the plans and reports were submitted late due to staff turnover and a misunderstanding regarding due dates, and that the implementation plans were not posted on the District Web site because they were unaware of the requirement.

Without timely submitted plans and reports, along with promptly posted implementation plans on the District Web site, the District cannot demonstrate compliance with State law and SBE rules. Timely submitted plans and reports help the FDOE monitor mental health care strategies and other instruction on a Statewide basis, and promptly posted implementation plans enhance public awareness of District efforts to provide essential educational services. A similar finding was noted in our report No. 2021-042.

Recommendation: The District should enhance procedures to ensure that required plans and reports are timely submitted to the FDOE and that implementation plans are promptly posted on

³ The mental health assistance allocation plan must include certain elements such as direct employment of applicable service providers, contracts with behavioral health providers, and policies and procedures to ensure identification of mental health concerns and students at risk.

⁴ SBE Rule 6A-1.094124(7), Florida Administrative Code.

⁵ SBE Rule 6A-1.094124(1), Florida Administrative Code.

⁶ Section 1008.32, Florida Statutes.

the District Web site. Such enhancements should include procedures for someone to independently verify and document compliance with these reporting requirements.

Finding 2: School Safety – School Resource Officer Services

State law⁷ requires the Board and the Superintendent to partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility. SROs must be certified law enforcement officers and, among other things, complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

For the 2022-23 fiscal year, the Board and District's Charter School Board contracted with the Franklin County Sheriff's Office to provide an SRO at each applicable school.⁸ However, the agreements did not require documented verification of mental health crisis intervention training for the SROs and District records were not maintained to evidence that the SROs received the required training. In response to our inquiry, District personnel indicated that they relied on the Sheriff's Office to ensure that the SROs completed the required training; notwithstanding, such reliance provides District management with limited assurance that the required training was properly completed.

Subsequent to our inquiry, in April 2023 the District obtained evidence from the Sheriff's Office demonstrating that the two District SROs had completed the required mental health crisis intervention training before services were provided. Absent effective procedures to ensure and document that SROs timely complete the required training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include documented verifications that SROs complete the required mental health crisis intervention training before services are provided.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2021-42, except that Finding 1 was also noted in that report as Finding 1.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2023 through July 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit

⁷ Section 1006.12(1) and (3), Florida Statutes.

⁸ A safe-school officer was not required for the District adult specialized school.

to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2021-42.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records, as well as events and conditions, occurring during the 2022-23 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Board policies, District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, user authentication, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we tested the:
 - 9 roles that allowed update access privileges to selected critical finance application functions resulting in the review of the appropriateness of access privileges granted for 14 accounts.
 - 13 roles that allowed update access privileges to selected critical HR application functions resulting in the review of the appropriateness of access privileges granted for 6 accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for all 44 employees who separated from District employment during the audit period to determine whether access privileges were timely deactivated.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the four individuals who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on assigned job duties.
- Inquired whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- From the \$43,451 total workforce education program funds expenditures during the period July 2022 through March 2023, selected two expenditures totaling \$29,795 and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the 296 total contact hours for eight adult general education instructional students during the Fall 2022 Semester, examined District records supporting 176 reported contact hours for four selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2022-23 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).

- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Examined District records for the audit period supporting the teacher salary increase allocation received pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 86, totaling \$289,478 and records supporting related payments totaling the same amount made to 63 instructional personnel to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE and used the allocation in compliance with Section 1011.62(14), Florida Statutes (2022).
- Evaluated the effectiveness of Board policies and District procedures for investigating all reports of alleged misconduct by personnel if the misconduct affects the health, safety, or welfare of a student and also notifying the result of the investigation to the FDOE pursuant to Section 1001.42(7)(b)3., Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07 and 1006.12, Florida Statutes; and Section 1011.62(12), Florida Statutes (2022).
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Section 1012.584, Florida Statutes, and Section 1011.62(13), Florida Statutes (2022).
- To evaluate District compliance with SBE Rule 6A-1.094124, Florida Administrative Code, for the 2021-22 and 2022-23 fiscal years, we inquired of District personnel and examined District records, such as the mental health assistance allocation plans, instructional implementation plans, and instructional annual reports, to determine whether the plans and reports were timely submitted to the FDOE and the implementation plans were timely posted to the District Web site.
- From the population of purchasing card (P-card) transactions totaling \$45,221 during the period July 1, 2022, through April 10, 2023, examined documentation supporting 24 selected transactions totaling \$31,602 to determine whether P-cards were administered in accordance with Board policies and District procedures.
- From the population of payments totaling \$648,241 during the period July 1, 2022, through April 10, 2023, related to 55 contracts for services, examined supporting documentation, including the contract documents, for 30 selected payments related to 22 contracts totaling \$316,380 to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report, and which describe the matters requiring corrective actions.

Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial "S".

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Franklin County District Schools

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August 11, 2023

Sherrill F. Norman, CPA
Auditor General - State of Florida
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Please find below the responses to the Preliminary and Tentative Audit Findings and Recommendations for the Fiscal Year Ended June 30, 2023, for the Franklin County District School Board.

Finding 1: Plans and Reports

The District has enhanced procedures to ensure that mental health care plans and reports are timely submitted to the Florida Department of Education and promptly posted on the District Web site as required by State law and State Board of Education (SBE) rules. Additionally, the District's procedures include the Director of Special Programs independently verifying and documenting compliance with these reporting requirements.

Finding 2: School Safety – School Resource Officer Services

Our school resource officers had completed the required mental health crisis intervention training prior to providing services and the District has enhanced procedures to maintain such documentation.

Sincerely,

A handwritten signature in blue ink that reads "Steve Lanier".

Steve Lanier
Superintendent

The Franklin County School District does not discriminate on the basis of race, color, national origin, gender, age, disability, pregnancy or marital status in its educational programs, services or activities, or in its hiring or employment practices. The district also provides equal access to its facilities to the Boy Scouts and other patriotic youth groups, as required by the Boy Scouts of America Equal Access Act. Questions, complaints or request for additional information regarding discrimination or harassment may be sent to: Jennifer Leach, Human Resource Officer, 85 School Road, Eastpoint, Florida 32328 850-670-2810 X 4101, jleach@fcsdfl.org