

# STATE OF FLORIDA AUDITOR GENERAL

## Operational Audit

Report No. 2024-015  
September 2023

### LEON COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2022-23 fiscal year, Rocky Hanna served as Superintendent of the Leon County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Alva Swafford Smith, Chair from 11-22-22, Vice Chair through 11-21-22	1
Rosanne Wood, Vice Chair from 11-22-22	2
Darryl Jones, Chair through 11-21-22	3
Laurie Lawson Cox from 11-8-22 <sup>a</sup>	4
Marcus Nicolas from 11-22-22	5
Georgia "Joy" Bowen through 11-21-22	5

<sup>a</sup> Position vacant 7-1-22, through 11-7-22.

The team leader was Shirley Dong, CPA, and the audit was supervised by Maria G. Loar, CPA.

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

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# LEON COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

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This operational audit of the Leon County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-031. Our operational audit disclosed the following:

**Finding 1:** District controls over school resource officer services could be improved.

**Finding 2:** Contrary to Department of Financial Services rules and Board policies, the District did not always properly account for attractive property items, which have a heightened risk of theft.

**Finding 3:** District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

**Finding 4:** Adult general education program students were assessed and paid fees totaling \$18,000; however, contrary to State law, the Board did not establish the fees and \$9,900 of the fees were for technology, which may not be assessed to those students.

## BACKGROUND

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The Leon 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 Leon County. The governing body of the District is the Leon 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 44 elementary, middle, and high schools, an adult educational school, and a virtual school; sponsored 5 charter schools; and reported 33,282 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

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### **Finding 1: School Safety – School Resource Officer Services**

State law<sup>1</sup> requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school guardians, at each school facility. Effective school safety measures include documented verification that a safe-school officer is present at each school facility during school hours.

For the 2022-23 fiscal year, the District contracted with the Leon County Sheriff's Office to provide SROs at 22 District schools.<sup>2</sup> The Sheriff's Office contract required the SROs to report to their assigned schools

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<sup>1</sup> Section 1006.12, Florida Statutes.

<sup>2</sup> For the other 22 District schools and 5 charter schools, safe-school officers were contracted through other service providers. District records were maintained to demonstrate officer attendance at these 27 schools, while officers were not required at the adult educational and virtual schools.

30 minutes before school started and be released 30 minutes after school ended on days that school was in session. To demonstrate SRO work efforts, District procedures require SROs to document their arrival and departure times at their assigned school facility through the Sheriff's Office computer-aided dispatch (CAD) system. District procedures also require District safety and security personnel to obtain and review the monthly CAD summary report before payment is made to the Sheriff's Office. In addition, District personnel indicated that school administrators monitored SRO attendance; however, although we requested, District records were not provided to evidence that District personnel reviewed any CAD summary report or that other District controls verified the receipt of SRO services prior to payment.

In response to our inquiries, District personnel indicated that due to an oversight they did not obtain and review the monthly CAD summary reports. Absent effective procedures to ensure and document that SRO services were received and conformed to contract terms before payments are made, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

**Recommendation: To demonstrate compliance with State school safety laws, the District should document verification that at least one SRO was present during school hours at each school before payments for SRO services are made.**

## **Finding 2: Attractive Tangible Personal Property**

Florida Department of Financial Services (DFS) rules<sup>3</sup> and Board policies<sup>4</sup> define attractive items as tangible personal property (TPP) used in operations that has a cost less than an established capitalization threshold and that requires special attention to ensure legal compliance, protect public safety, and avoid potential liability, or to compensate for a heightened risk of theft. In addition, DFS rules<sup>5</sup> provide that attractive items shall be recorded in the local government's financial system as property for inventory purposes.

During the 2021-22 fiscal year, the Board increased the TPP capitalization threshold from \$1,000 to \$5,000 and established policies to inventory attractive items. District procedures provide that attractive items should include portable technology items<sup>6</sup> with a cost in excess of \$1,000 and require all attractive items to be recorded and inventoried annually. According to District procedures, District property management personnel record attractive items in the financial management system (property records) based on input provided by department and school personnel.

Attractive items purchased during the period July 2022 through March 2023 had recorded values totaling \$258,682 and, as of April 2023, District property records listed 1,279 attractive items with recorded values totaling \$1.7 million. As part of our audit, we selected expenditures totaling \$133,449 for 104 attractive property items and examined District records to determine whether the items were properly recorded in the property records. We found that 36 of the 104 items were appropriately recorded; however,

<sup>3</sup> DFS Rule 69I-73.001, Florida Administration Code.

<sup>4</sup> Board policy 7450 – *Property Inventory*.

<sup>5</sup> DFS Rule 69I-73.002, Florida Administrative Code.

<sup>6</sup> Portable technology items include laptops and tablet computers.

68 portable technology items with recorded values of \$1,006 to \$1,915 and totaling \$79,002 were not recorded in the property records.

District personnel indicated that, due to an oversight, District procedures did not fully succeed in implementing the policy change or properly accounting for all attractive items. As a result, attractive items received were not always reported by department and school personnel then tagged and entered in the District property records. Subsequent to our inquiry, in May 2023 District personnel indicated that the 68 attractive items we identified had been located, tagged, and recorded in the property records.

Absent effective controls over attractive items, the District cannot demonstrate compliance with DFS rules and Board policies; accountability over attractive items is diminished; and there is an increased risk that any loss or theft of the items will not be timely detected, reported to the appropriate parties, or correctly reflected in District property records.

**Recommendation: The District should continue efforts to ensure that all attractive items are entered into the District property records to enable staff to appropriately account for these items. Such efforts should include identifying attractive items in the expenditure records instead of relying solely on department and school personnel input.**

### **Finding 3: Adult General Education Classes**

State law<sup>7</sup> defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act<sup>8</sup> proviso language required each district to report enrollment for adult general education programs in accordance with Florida Department of Education (FDOE) instructional hours reporting procedures.<sup>9</sup> State Board of Education (SBE) rules<sup>10</sup> require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for students for non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner.

The District reported 82,900 instructional contact hours provided to 774 students enrolled in 75 classes during the Fall 2022 Semester. As part of our audit, we examined District records supporting 1,919 hours related to 30 adult general education classes and reported for 30 students. We found that instructional contact hours for 4 students were over reported by 168 hours (ranging from 9 to 102 hours per student).

In response to our inquiry, District personnel indicated that the over reporting occurred due to input errors and miscalculated attendance days. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

**Recommendation: The District should enhance controls to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. The District**

<sup>7</sup> Section 1004.02(3), Florida Statutes.

<sup>8</sup> Chapter 2022-156, Laws of Florida, Specific Appropriation 118.

<sup>9</sup> FDOE's Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, dated September 2020.

<sup>10</sup> SBE Rule 6A-10.0381(5), Florida Administrative Code.

should also determine the extent that adult general education hours were misreported for the Fall 2022 and Spring 2023 Semesters and contact the FDOE for proper resolution.

#### **Finding 4: Adult General Education Fees**

State law<sup>11</sup> requires that a block tuition of \$45 per half year or \$30 per term be assessed to each student enrolled in an adult general education program and the Board to adopt policies and procedures for the collection of the block tuition. State law authorizes the Board to establish adult general education fees for identification cards, applications, and other specified services; however, such fees cannot exceed the cost of the services provided and must only be charged to persons receiving the service. Certain other fees, such as fees for technology, may not be assessed to students in adult general education programs.

The Assistant Director of the adult general education program prepared a fee schedule for students to be assessed a total of \$40 per term for the fall, spring, and summer terms and submitted the schedule to the Board. The Board approved the schedule on September 6, 2022, and District fee revenue totaled \$72,000 for the 2022-23 school year. However, the District did not require someone other than the Assistant Director to review the schedule and verify compliance with State law and the schedule did not identify each of the respective fees and related amounts that were included in the \$40 total fee.

Subsequent to our request, District personnel prepared and provided a tuition and fees cost analysis per term that identified \$30 for block tuition and \$10 in additional fees, including a \$5.50 technology fee, \$3.00 identification card fee, and \$1.50 application fee. However, State law prohibits the assessment of a technology fee for adult education programs and, contrary to State law, the Board did not establish the additional fees. Also, District personnel indicated that, because they misinterpreted State law and the Board did not establish the additional fees, fee assessments were not always appropriate but would be corrected for future years. In June 2023, the District notified the 1,800 students, who paid additional fees totaling \$18,000, that a \$10 refund would be issued to each student.

Without an appropriate understanding of statutory fee restrictions and effective procedures to ensure that the Board establishes fees in accordance with statutory restrictions, there is an increased risk that the District may collect fees without Board approval and statutory authorization, causing students to overpay for adult general education program services.

**Recommendation:** The District should continue efforts to ensure that fees for the adult general education program comply with State law. Such enhancements should include procedures to identify each respective fee and related amount on the fee schedule and for someone other than the Assistant Director to review the fee schedule and verify compliance with State law. In addition, the Board should establish the fees before students enroll in the program.

### ***PRIOR AUDIT FOLLOW-UP***

The District had taken corrective actions for findings included in our report No. 2021-031.

<sup>11</sup> Section 1009.22(3)(c) and (9), Florida Statutes.

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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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 March 2023 through June 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit 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. 2021-031.
- 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, authentication controls, logging and monitoring, environmental controls, 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 system finance and human resources (HR) applications in April 2023 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. Specifically, we tested the:
  - 11 roles that allowed update access privileges to selected critical finance application functions resulting in the review of the appropriateness of access privileges granted for 10 accounts.
  - 15 roles that allowed update access privileges to selected critical HR application functions resulting in the review of the appropriateness of access privileges granted for 12 accounts.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- 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.
- Determined whether the District used the Florida Department of Education (FDOE) evaluation instrument required by Section 1002.33(6)(b), Florida Statutes, and State Board of Education (SBE) Rule 6A-6.0786, Florida Administrative Code, to evaluate the charter school application received during the audit period for the fiscal viability of the charter school and the competency of the staff responsible for operating the charter school before the charter was granted.
- For the charter school that was terminated in the 2022-23 fiscal year, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school or center, except as previously agreed upon by the District.



- 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 FDOE.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2020 and 2021 cost of construction reports of District student station costs. For the two construction projects completed during the 2020 and 2021 calendar years, we examined District records to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Evaluated District procedures for identifying and recording attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code. From the population of expenditures totaling \$258,682 for the purchases of attractive items during the period July 2022 through March 2023, selected expenditures totaling \$133,449 for 104 attractive items to determine whether the items were appropriately recorded in the District property records.
- 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; Section 1011.62(13), Florida Statutes (2022); and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the \$5.8 million total workforce education program funds expenditures for the period July 2022 through March 2023, selected ten expenditures totaling \$158,821 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 population of 325 industry certifications eligible for 2022-23 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 1,919 reported contact hours for 30 selected students from the population of 82,900 contact hours reported for 774 adult general education instructional students during the Fall 2022 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Examined District records to determine whether the District assessed student tuition and fees for the adult general education program in compliance with Section 1009.22, Florida Statutes.
- Examined District records for the audit period supporting teacher salary increase allocation received pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 86, totaling \$8.1 million and records supporting related payments totaling the same amount made to 2,220 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).
- From the compensation payments totaling \$145 million to 5,497 employees during the period July 2022 through March 2023, examined District records supporting compensation payments totaling \$46,141 to 30 selected employees to determine whether the rate of pay complied with the

Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.

- Evaluated the effectiveness of Board policies and District procedures for investigating all reports of alleged misconduct by personnel affecting the health, safety, or welfare of a student. In addition, we determined whether the District complied with Section 1001.42(7)(b)3., Florida Statutes, by notifying the result of the investigation to the FDOE regardless of whether the person resigned or was terminated before the conclusion of the investigation.
- From the population of payments totaling \$37.2 million during the period July 2022 through March 2023 related to 481 vendors contracted for services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$2.4 million 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.
- From the population of general expenditures totaling \$84.2 million during the period July 2022 through March 2023, examined District records supporting 30 transactions totaling \$533,866 to determine whether selected expenditures were reasonable, correctly recorded, and adequately documented; for a valid District purpose; properly authorized and approved; and in compliance with applicable laws, contract terms, and Board policies.
- 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***

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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

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BOARD CHAIR  
Alva Swafford Smith

BOARD VICE CHAIR  
Roseanne Wood



BOARD MEMBERS  
Darryl Jones  
Laurie Lawson Cox  
Marcus Nicholas

SUPERINTENDENT  
Rocky Hanna

September 7, 2023

Ms. Sherrill F. Norman  
Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Attached is the official written response to the preliminary and tentative audit findings resulting from the Florida Auditor General's Operational Audit of the Leon County School District. We have thoroughly reviewed the findings and recommendations. The attached response outlines the corrective actions that will be implemented to address the issues outlined in the report.

Thank you for the valuable information provided to the Leon County School District. We fully embrace any information that will help us better serve the students of Leon County Schools. We view your findings and recommendations as an opportunity to implement process improvements and strengthen our documentation. If additional information is required, please feel free to contact me. Again, thank you.

Sincerely,

A handwritten signature in cursive script that reads 'Rocky Hanna'.

Rocky Hanna

Attachment

cc: Alva Swafford Smith, Board Chair  
Livetra Paul, Director of Internal Auditing

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## Building the Future Together

**Finding 1: School Safety – School Resource Officer Services**

The LCS Safety and Security Department will obtain monthly Computer Aided Dispatch (CAD) Reports from the Leon County Sherriff's Office (LCSO) detailing the School Resource Officer's attendance throughout the month. LCS Safety and Security Department staff will review and compare the CADs provided against the monthly invoice to determine whether services for the month were received in accordance with contract guidelines. Upon completion of this review process, the monthly invoice and all supporting documentation will be submitted to the LCS Finance Department for payment. LCS Safety & Security and Finance Departments will maintain copies of all invoices and CAD report as part of their internal files.

**Finding 2: Attractive Tangible Personal Property**

The LCS Property Management Department, in conjunction with the LCS Purchasing Department, has fully implemented a process to ensure that all attractive inventory items are properly documented in the District's property records. All school sites and district departments are required to submit property reports to document purchases of attractive inventory items. As an additional control, the team used a monthly Pay Cycle Report generated from our ERP system, Skyward, to identify any missed items. Subsequent to the auditor's inquiry, LCS identified an error in the codes pulled into the report, which caused property under \$5,000 (including the attractive items) not to be included. This issue has been remedied and the LCS Property Management will generate a monthly Pay Cycle Report to identify all qualifying purchases. Based upon analysis of the Pay Cycle Report and available property forms for attractive item purchased, the LCS Property Management Department will proactively request any missing property forms to ensure that all attractive items are properly documented in the District's official inventory records.

**Finding 3: Adult General Education Classes**

Adult and Community Education (ACE) staff has implemented a process to prevent overreporting of student contact hours. For all students enrolled in an adult education program, a student schedule is created to track contact hours. These hours were inadvertently overreported for students who left the program and then returned within the statutory mandated timeframe because the student enrollment was reinstated using the original student schedule. Use of the original schedule resulted in overreporting of hours because hours were inadvertently reported as earned clock during times when the student was absent. In the future, a new schedule will be created for all students who re-enter the program within the statutorily mandated timeframe. The hours earned based on the original schedule will be added to the hours earned using the newly created schedule. This new process will result in an accurate reporting of clock hours for all students.

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**Building the Future Together**

**Finding 4: Adult General Education Fees**

Adult and Community Education fees of \$10 per student were inadvertently assessed contrary to the guidelines identified in statute during the 2022-2023 fiscal year. Once the school staff became aware of the exception, the decision was made to discontinue these fees as of the 2023-2024 fiscal year. Additionally, all impacted students were identified and notified that a refund was available to them for the entire amount of the fees assessed during the 2022-2023 fiscal year. Upon receipt of valid contact information, fees will be refunded to the student or the agency remitting payment on behalf of the student. Adult and Community Education staff will track the refund process to ensure that all students responding with valid contact information receive a refund.

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