

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2024-050
November 2023

HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Van Ayres served as Interim Superintendent of the Hillsborough County Schools from June 27, 2023, Addison Davis served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Nadia Combs, Chair	1
Dr. Stacy Hahn	2
Jessica Vaughn	3
Patricia "Patti" Rendon from 11-22-22	4
Melissa Snively through 11-21-22	4
Henry "Shake" Washington, Vice Chair	5
Karen Perez	6
Lynn Gray	7

The team leader was Ruth G. Pennewell, CPA, and the audit was supervised by Anna A. McCormick, 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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HILLSBOROUGH COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Hillsborough County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-067. Our operational audit disclosed the following:

Finding 1: District controls over school resource officer services continue to need improvement.

Finding 2: District controls for canceling purchasing card privileges could be enhanced.

Finding 3: Some unnecessary or incompatible information technology user access privileges existed that increased the risk for unauthorized disclosure of student social security numbers to occur. Similar findings were noted in report Nos. 2021-067 and 2018-173.

BACKGROUND

The Hillsborough 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 Hillsborough County. The governing body of the District is the Hillsborough County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2022-23 fiscal year, the District operated 245 elementary, middle, high, and specialized schools; sponsored 57 charter schools; and reported 227,575 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officer Services

State law¹ requires the Board and the Superintendent to partner with local 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. In addition, effective school safety measures include documented verification that an SRO is present at each school facility during school hours.

For the 2022-23 fiscal year, the District contracted with the Hillsborough County Sheriff's Office to provide an SRO at each of 47 District schools and the Tampa Police Department to provide an SRO at each of 27 District schools.² The contracts with the Sheriff's Office and Police Department stipulated that each

¹ Section 1006.12, Florida Statutes.

² At least one safe-school officer, other than an SRO, was assigned at each of the other applicable District and charter schools.

SRO would be assigned on a full-time basis on those days and during those hours that school was in session. However, we found that District controls over SRO services were not always effective as:

- The contracts did not require confirmation that each SRO had completed the required mental health crisis intervention training, and District procedures did not require documented verification that each SRO had completed the required training.
- District records did not document SRO attendance, either through the visitor management system³ or by other means, to facilitate monitoring of SRO services.

According to District personnel, law enforcement agencies provide the required SRO mental health crisis intervention training and, upon request, will provide support for the training. District personnel provided an example of SRO training attendance records for one SRO and indicated that they relied on the law enforcement agencies to provide the required SRO training and services. Notwithstanding, absent effective procedures to ensure and document that each SRO completed the required training, and verification that SRO services were received and conformed to contract terms, the District cannot demonstrate compliance with State law or that appropriate measures were taken to promote student and staff safety. A similar finding was noted in our report No. 2021-067.

Recommendation: The District should establish procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include:

- **Contract provisions requiring confirmation that each SRO completed the required mental health crisis intervention training.**
- **Documented verification that each SRO had completed the required training.**
- **Documented verification that at least one SRO is present during school hours at the applicable schools.**

Follow-Up to Management's Response

Management's response indicates that the law enforcement agencies have their own attendance tracking and coverage procedures in place. Notwithstanding, although we requested, records were not provided to demonstrate District verification that SRO services were received on those days and during those hours that each school was in session and to evidence compliance with State law. Consequently, the finding stands as presented.

Finding 2: Purchasing Cards

The District uses purchasing cards (P-cards) to expedite and simplify the purchase of selected goods and services. Purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional requirements in Board policies⁴ and the *Purchasing Card Program Guidelines and Procedures Handbook (P-card Handbook)*. Board policies and the *P-card Handbook* require principals and site administrators or site card managers to collect P-cards from cardholders who separate from District employment and immediately notify the District P-card Manager by e-mail of any P-card requiring cancellation.

³ The District uses an electronic visitor management system to record information about school visitors, including visitor arrival and departure times.

⁴ Board Policy 6424, *Purchasing Cards*.

For the 2022-23 fiscal year, District P-card expenditures totaled \$41.7 million and, as of June 30, 2023, 2,092 P-cards were in use. To determine whether the District promptly canceled applicable P-cards, we examined District records for the 42 cardholders who separated from District employment during the period July 2022 through March 2023. We found that the District did not cancel the P-cards for 19 of the former employees until 9 to 179 days, or an average of 58 days, after the cardholders' employment separation dates.

In response to our inquiries, District personnel indicated that District-assigned identifiers in the banking system for certain P-cards were not entered correctly, so when the respective cardholders separated from District employment, the P-cards were not identified and promptly canceled. Subsequent to our inquiry, in June 2023 District personnel indicated that the identifiers in the banking system were corrected.

While our examination of P-card activity for employees who separated from District employment during the 2022-23 fiscal year did not disclose any inappropriate charges, untimely cancellation of P-card privileges increases the risk that such privileges could be misused by former employees or others and may limit the District's ability to satisfactorily resolve disputed charges.

Recommendation: The District should continue efforts to ensure that P-cards are promptly canceled upon a cardholder's separation from District employment.

Finding 3: Information Technology User Access Privileges

The Legislature has recognized in State law⁵ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals, or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict individuals from accessing information unnecessary for their assigned job duties and provide for documented, periodic evaluations of information technology (IT) user access privileges.

Pursuant to State law,⁶ the District identified each student using a Florida education identification number assigned by the Florida Department of Education (FDOE). However, student SSNs are included in the student records maintained within the District student information system (SIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies⁷ identify student SSNs as confidential data and provide that access to confidential data shall be limited to authorized District officials or agents with a legitimate academic or business interest.

As of April 2023, the District SIS contained the SSNs for 831,530 former and 177,221 current District students, and 1,238 District employees had IT user access privileges to that information. According to District personnel, the school principal or site supervisor at each location requests IT user access privileges for their staff through the IT Department. However, the District SIS did not restrict access to

⁵ Section 119.071(5)(a), Florida Statutes.

⁶ Section 1008.386, Florida Statutes.

⁷ Board Policy 8350, *Confidentiality*.

specific fields when users had update access to student information in the SIS or include a mechanism to differentiate the access privileges to former and current student SSNs.

In addition, the school principal or site supervisor document an annual evaluation of IT user access privileges for propriety but the evaluation did not address whether all access was necessary. Consequently, employees who only needed access to certain student information sometimes also had access to student SSNs that was unnecessary for their assigned job duties.

As part of our audit procedures, we examined District records supporting the access privileges of 30 selected employees who had access to student SSNs. We found that:

- 11 employees needed access to certain student information but did not have a demonstrated need to access student SSNs. The individuals with unnecessary access privileges included, for example, an accounting clerk, a consultant, a contracted vendor, and nurses. Although, subsequent to our audit inquiry, the unnecessary access to student SSNs was removed for 3 of these individuals, the remaining 8 employees maintained unnecessary access to student SSNs.
- The other 19 selected employees had access to both former and current student SSNs; however, not all 19 employees needed access to former student SSNs.

The existence of unnecessary IT user access privileges increases the risk of unauthorized disclosure of SSNs and the possibility that the information may be used to commit a fraud against current or former District students. District personnel indicated that the District plans to implement a new SIS in July 2024 to mask student SSNs from the view of those who do not need the access. Similar findings were noted in report Nos. 2021-067 and 2018-173.

Recommendation: To properly safeguard and protect student SSNs, the District should:

- **Update the SIS to mask student SSNs from SIS users who do not require such access to perform their job duties and differentiate IT user access privileges to current student SSNs from access privileges to former student SSNs.**
- **Enhance procedures for conducting periodic evaluations of IT user access privileges to ensure that inappropriate or unnecessary access privileges to student SSNs are detected and promptly removed.**

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2021-067, except as noted in Findings 1 and 3 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

Finding	Operational Audit Report No. 2021-067, Finding	Operational Audit Report No. 2018-173, Finding
1	3	Not Applicable
3	5	10

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 March 2023 through July 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. 2021-067.
- 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, systems development and maintenance, network configuration management, logging and monitoring, system backups, 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. Specifically, from the population of 2,127 IT user accounts, we reviewed the appropriateness of access privileges granted for 30 selected user accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. We reviewed selected user access privileges for 30 of the 2,702 employees who separated from District employment during the period July 2022 through March 2023 to determine whether access privileges were timely deactivated.
- 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 operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated District procedures for requesting, testing, approving, and implementing changes to the ERP system finance and HR applications.
- Evaluated Board policies and District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.

- Evaluated the physical access controls at the District data center to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Evaluated District procedures for protecting student social security numbers (SSNs). Specifically, from the population of 1,238 employees who had access to student SSNs, we examined the access privileges of 30 selected employees to evaluate the appropriateness and necessity of the privileges based on the employee's 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 population of transfers totaling \$5.3 million during the audit period from nonvoted capital outlay tax levy proceeds for salaries and benefits, examined documentation supporting selected transfers totaling \$931,445 to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of \$21.9 million total workforce education program funds expenditures for the period July 2022 through April 2023, selected 30 expenditures totaling \$1.6 million 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 377 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 4,225 reported contact hours for 30 selected students from the population of 1,975,837 contact hours reported for 7,820 adult general education instructional students during the Fall 2022 Semester 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).
- Determined whether the District internal auditor completed audit reports according to the 5-year audit plan.
- 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 pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 86, totaling \$62 million and records supporting related payments totaling the same amount made to 13,245 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.

- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2022 cost of construction report of District student station costs. We examined District records for the construction project completed during the 2022 calendar year 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.
- 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.
- Examined District records to determine whether the District timely canceled the purchasing card privileges for the 42 cardholders who separated from District employment during the period July 2022 through March 2023.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Evaluated District procedures for determining Maintenance Department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- Examined District records and evaluated facility planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- 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.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

School Board
Nadia T. Combs, Chair
Henry "Shake" Washington, Vice Chair
Lynn L. Gray
Stacy A. Hahn, Ph.D.
Karen Perez
Patricia "Patti" Rendon
Jessica Vaughn



Interim Superintendent
Van Ayres

Finding 1:

District controls over school resource officer services continue to need improvement.

Response:

Mental Health Training: Both Hillsborough County Sheriff's Office (HCSO) and Tampa Police Department (TPD) are fully compliant with these training requirements. These certificates are readily available upon request, and the District is open to including language in the annual agreement to address this concern more explicitly.

Attendance: If a school resource officer is absent, they are instructed to contact the Security and Emergency Management Department, allowing the Department to arrange temporary coverage through law enforcement relief. HCSO and TPD have their own attendance tracking and coverage procedures in place, which include CAD printouts, attendance policies, body-worn camera records, and adherence to collective bargaining agreements (TPD). Additionally, agencies rigorously enforce the use of body-worn cameras by requiring every deputy and officer to activate them when starting their daily shifts.

In summary, the District is committed to maintaining our high standards of service and ensuring our compliance with all relevant regulations. We will continue to work closely with law enforcement agencies to address any outstanding concerns and to improve the overall control of school resource officer services.

Finding 2:

District controls for canceling purchasing card privileges could be enhanced.

Response:

Per the Purchasing Card Program Guidelines and Handbook, it is the site administrator's responsibility to obtain a card from a terminated or transferred employee, and immediately notify the district's P-Card department.

To confirm this action was completed, the Human Capital division sends a report of terminated employees to the P-Card department every Friday. Moving forward, to further reduce the time between terminations and card cancellations, Human Capital is sending a report of terminated employees daily, so cards may be canceled within 24 hours of termination (on working business days).

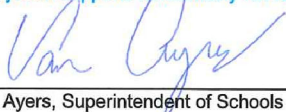
Additionally, to further train, highlight, and remind administrators of their responsibility to retrieve a card from a terminated employee, an additional slide is being added to the P-Card training program, and the P-Card manager will be attending Principal meetings to highlight the steps and importance of internal controls.

Finding 3:

Some unnecessary or incompatible information technology user access privileges existed that increased the risk for unauthorized disclosure of student social security numbers to occur. Similar findings were noted in report Nos. 2021-067 and 2018-173.

Response:

The situation exists because of the limitations in our existing Student Information System (SIS) and our inability to mask critical pieces of data. This will be resolved once the new SIS, Synergy, goes live in August 2024 as the system supports functionality not found in our current system.



Van Ayres, Superintendent of Schools

11/2/2023

Date

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