

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2019-030
October 2018

**LAFAYETTE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2017-18 fiscal year, Robert (Robby) Edwards served as Superintendent of the Lafayette County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Darren Driver	1
Jeff Walker	2
Marion McCray, Vice Chair	3
Amanda Hickman, Chair	4
Taylor McGrew	5

The team leader was Steve Kwon, CPA, and the audit was supervised by Denita K. Tyre, CPA.

Please address inquiries regarding this report to Micah E. Rodgers, CPA, Audit Manager, by e-mail at micahrodgers@aud.state.fl.us or by telephone at (850) 412-2905.

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LAFAYETTE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Lafayette County School District (District) focused on selected District processes and administrative activities. Our operational audit disclosed the following:

Finding 1: Contrary to State law, the District instructional personnel grandfathered salary schedules for the 2014-15 through 2017-18 fiscal years did not base compensation, in part, upon employee performance.

Finding 2: District controls over school resource officer services need enhancement.

Finding 3: Some unnecessary information technology (IT) user access privileges existed that increased the risk that unauthorized disclosure of sensitive personal information of students may occur.

Finding 4: The District had not developed a comprehensive, written IT risk assessment.

BACKGROUND

The Lafayette 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 Lafayette County. The governing body of the District is the Lafayette 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 2017-18 fiscal year, the District operated 1 elementary and 1 middle high school and reported 1,184 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Instructional Personnel Grandfathered Salary Schedules

State law¹ requires the Board to adopt a grandfathered salary schedule for instructional personnel hired before July 1, 2014, that bases a portion of each employee's compensation upon performance demonstrated under State law.² The Board adopted grandfathered salary schedules for each of the 2014-15 through 2017-18 fiscal years and also approved instructional personnel bargaining agreements for personnel compensated based on the grandfathered salary schedules. The grandfathered salary schedules and bargaining agreements set forth instructional personnel compensation based on instructional personnel experience and educational backgrounds; however, neither the grandfathered salary schedules nor the bargaining agreements based instructional personnel compensation, in part, on employee performance.

¹ Section 1012.22(1)(c)4.b., Florida Statutes.

² Section 1012.34, Florida Statutes.

Table 1 shows the number of instructional personnel compensated based on the grandfathered salary schedules and total compensation of those employees.

Table 1
Number of Instructional Personnel and Related Compensation
For the 2014-15 Through 2017-18 Fiscal Years

Source	2014-15	2015-16	2016-17	2017-18
Number of Instructional Personnel Compensated Based on the Grandfathered Salary Schedule	57	55	49	47
Total Instructional Personnel Compensation Based on the Grandfathered Salary Schedule (in Millions)	\$2.8	\$2.8	\$2.5	\$2.5

Source: District records.

In response to our inquiry, District personnel indicated that union negotiations were not resolved to include performance measures in the grandfathered salary schedules. Notwithstanding this response, State law does not provide an exemption that allows grandfathered salary schedules to exclude consideration of employee performance.

Recommendation: The Board should comply with State law by adopting instructional personnel grandfathered salary schedules that base compensation, in part, upon performance demonstrated under State law.

Finding 2: Contractual Services

Effective contract management requires and ensures that contract provisions establish required service times and costs and that records are maintained to evidence satisfactory receipt of contracted services by personnel with direct knowledge of the services before payments are made. For the period July 2017 through March 2018, the District made 85 contractual services payments totaling \$378,771.

As part of our audit, we examined District records supporting 16 selected payments totaling \$83,417 relating to 10 contracts to determine the propriety of the payments. While District records indicated that the District designed and implemented internal controls that generally ensure payments are consistent with contract terms and provisions, we identified certain control deficiencies for contracting and monitoring one of the contracts, with related payments totaling \$18,053, for school resource officer (SRO) services.

We expanded our audit procedures to evaluate District records supporting SRO services and related payments for the entire 2017-18 fiscal year. We found that, pursuant to State law,³ the Board approved

³ Section 1006.12, Florida Statutes.

a contract with the Lafayette County Sheriff's Office (LCSO) on July 18, 2017, for a full-time SRO to provide protection and safety to District students for an annual fee of \$30,000. The contract stated that, in the event the SRO is pulled from school duty, the District would only be responsible to pay a pro-rata portion of the annual fee. In addition, the contract provided that the District would pay 50 percent of any overtime required for special school functions. During the 2017-18 fiscal year, the Director of Finance approved, and the District made, payments to the LCSO totaling \$36,061, including \$6,061 for overtime required for special school functions.

Our examination of District records disclosed that the contract did not specify the times during which full-time SRO services and special school functions were to be provided, the basis for calculating a pro-rata portion of the annual fee for pulling the SRO from school duty, or the fee for overtime required for special school functions. In addition, we found that District records did not evidence school personnel with direct knowledge of the services documented verification of these services.

In response to our request for District records supporting the payments for SRO services, District personnel indicated that the District relied on the LCSO to maintain time records for regular (full-time) SRO services and the District received copies of LCSO-maintained time sheets for special school function services. Notwithstanding, the District had not established procedures to require that SRO contracts specify the Board-expected SRO service times and how to calculate related costs nor had procedures been established to require school personnel with direct knowledge of the SRO services to verify and document satisfactory receipt of the services prior to payment. Subsequent to our inquiries, District personnel indicated that they developed procedures in July 2018 to document satisfactory receipt of contracted services prior to payment.

Without established procedures that require contract provisions to specify required service times and how to calculate service costs, the provider's responsibilities and compensation are not clearly defined and services may not be provided consistent with Board expectations. In addition, absent established procedures to require verification of the satisfactory delivery of services before payments are made, there is an increased risk that any overpayments that may occur will not be timely detected.

Recommendation: The District should establish procedures to require and ensure that SRO contracts specify the times during which services are to be performed and how to calculate service costs. In addition, the District should continue efforts to require and ensure that personnel with direct knowledge of SRO services verify and document receipt of the services before payments are made.

Finding 3: Information Technology – User Access

The Legislature has recognized in State law⁴ 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 responsibilities and provide for documented,

⁴ Section 119.071(5)(a), Florida Statutes.

periodic evaluations of information technology (IT) user access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their responsibilities.

Pursuant to State law,⁵ 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 management information system (MIS).⁶ Student SSNs are maintained in the District MIS to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and to provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies⁷ allow designated District school personnel access to student records to perform administrative, supervisory, or instructional responsibilities that serve a legitimate educational purpose in accordance with applicable requirements in State law, State Board of Education rules, and Federal laws and District employees are required to certify that they will comply with these requirements. Notwithstanding, as of June 2018, District personnel indicated that periodic evaluations of IT user access privileges to the sensitive personal information of students had not been performed to help monitor these privileges.

As of June 2018, the District MIS contained information for 8,900 former and 1,200 current District students and 7 District employees had IT user access privileges to sensitive personal information of students. As part of our audit, we examined District records supporting these access privileges and found that the 7 employees who had access to both current and former student information did not have a demonstrated need for continuous access to that information and, in response to our inquiries, District personnel could not specify how much time, if any, the employees needed such access. We noted, for example, an employee at Lafayette Elementary School (LES) had IT user access privileges to the sensitive personal information of former LES students that was unnecessary for her assigned job responsibilities and two data entry clerks appeared to only need occasional access to student SSNs.

In response to our inquiry, District personnel indicated that once an employee is granted IT user access privileges to a student's sensitive personal information, the employee continues to have such access even though the student transfers to another school, moves from the District, or graduates. District personnel also indicated that the District MIS did not include a mechanism to differentiate IT user access privileges to current student information from access privileges to former student information, although employees may need access to current but not former student information.

The existence of unnecessary IT user access privileges and the lack of documented, periodic evaluations of assigned IT user access privileges increase the risk of unauthorized disclosure of sensitive personal information and the possibility that such information may be used to commit a fraud against current or former District students.

Recommendation: To ensure access to sensitive personal information of students is properly safeguarded, the District should:

- **Establish documented, periodic evaluations of assigned IT user access privileges to determine whether such privileges are necessary and timely remove any unnecessary**

⁵ Section 1008.386, Florida Statutes.

⁶ The North East Florida Educational Consortium (NEFEC) provides student records data processing services for the District and maintains student information, including student SSNs, in the District MIS.

⁷ Board Policy 5.19, Student Records.

access privileges detected. If an individual only requires occasional access to sensitive personal information, the privileges should be granted only for the time needed.

- Consult with the NEFEC regarding a District MIS upgrade to include a mechanism to differentiate IT user access privileges to current student information from access privileges to former student information.

Finding 4: Information Technology – Risk Assessment

Management of the risks related to IT is a key part of enterprise IT governance. Incorporating an enterprise perspective into day-to-day governance actions helps an entity understand its greatest security risk exposures and determine whether planned controls are appropriate and adequate to secure IT resources from unauthorized disclosure, modification, or destruction. IT risk assessment, including the identification of risks, the evaluation of the likelihood of threats, and the severity of threat impact, helps support management's decisions in establishing cost-effective measures to mitigate risk and, where appropriate, formally accept residual risk.

Although District personnel indicated that they had considered external and internal risks, a comprehensive, written IT risk assessment had not been developed. A comprehensive, written IT risk assessment would consider network vulnerability assessments and threats and vulnerabilities at the Districtwide, system, and application levels, and document the range of risks that the District systems and data may be subject to, including those posed by internal and external users.

The absence of a comprehensive, written IT risk assessment may lessen the District's assurance that all likely threats and vulnerabilities have been identified, the most significant risks have been addressed, and appropriate decisions have been made regarding which risks to accept and which risks to mitigate through appropriate controls.

Recommendation: The District should develop a comprehensive, written IT risk assessment to provide a documented basis for managing IT-related risks.

PRIOR AUDIT FOLLOW-UP

There were no prior audit findings requiring follow-up.

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 2018 to July 2018 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.

The objectives of this operational audit 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.
- 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 programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls, 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; 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 transactions, as well as events and conditions, occurring during the 2017-18 fiscal year audit period, and selected District actions taken prior 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 District information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.

- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to the District's enterprise resource planning system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employees' job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the network and applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we examined District records supporting selected user access privileges for:
 - The five users who had access privileges to the finance application.
 - The three users who had access privileges in the HR application.
- Evaluated District procedures to prohibit former employees' access to electronic data files. We also reviewed selected user access privileges for the six employees who separated from District employment during the period July 2017 through April 2018 to determine whether the access privileges had been timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, 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 a comprehensive, written IT risk assessment had been developed and implemented to document District risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- 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 adequacy of District procedures related to security incident response and reporting.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Examined Board, committee, and advisory board meeting minutes to determine whether Board approval was obtained for policies and procedures in effect during the audit period and for evidence of compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined District records to determine whether the District had developed an anti-fraud policy and procedures to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined District records to determine whether the District had implemented appropriate and sufficient procedures to comply with its anti-fraud policy.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2018, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling \$210,449 during the period July 2017 through February 2018 from nonvoted capital outlay tax levy proceeds, examined documentation

supporting selected expenditures totaling \$171,414 to determine compliance with the restrictions imposed on the use of these resources.

- From the population of transfers totaling \$100,560 made during the audit period from nonvoted capital outlay tax levy proceeds and Public Education Capital Outlay funds, examined documentation supporting selected transfers totaling \$62,268 to determine compliance with the restrictions imposed on the use of these resources.
- Analyzed workforce development funds expenditures totaling \$40,886 during the period July 2017 through February 2018 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).
- Examined District records supporting the 908 contact hours for ten adult general education instructional students enrolled in four courses during the Fall 2017 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 (FAC).
- Evaluated District procedures for protecting the sensitive personal information of students, including student social security numbers. For the seven employees who had access to sensitive personal student information through the District management information system during the audit period, we examined District records supporting the access privileges granted to determine the appropriateness and necessity of the access privileges based on the employees' assigned job responsibilities.
- Examined the District Web site to determine whether the 2017-18 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- Examined District records to determine whether required internal funds audits for the 2016-17 and 2 preceding fiscal years were timely performed pursuant to SBE Rule 6A-1.087, FAC, and Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools* (Red Book), and whether the audit reports were presented to the Board.
- From the population of compensation payments totaling \$5.4 million made to 200 employees during the period July 2017 through February 2018, examined District records supporting annualized compensation payments totaling \$1 million to 30 selected employees to determine whether their rate of pay was accurate and supervisory personnel reviewed and approved their reports of time worked.
- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.
- From the population of 86 instructional personnel and 5 school administrators compensated a total of \$5.7 million during the audit period, examined supporting documentation for 17 selected employees who were compensated a total of \$1.1 million to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes. We also determined whether a portion of each selected instructional employee's compensation shown on the grandfathered salary schedule was based on performance and differentiated pay factors in accordance with Section 1012.22(1)(c)4., Florida Statutes.
- Examined District records for 20 employees and 10 contractors selected from the population of 200 employees and 28 contractors during the period July 2017 through February 2018 to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.

- Examined Board policies, District procedures, and related records for the audit period for school volunteers to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice as required by Section 943.04351, Florida Statutes.
- Examined District records supporting the eligibility of 22 selected District recipients of the Florida Best and Brightest Teacher Scholarship Program awards from the population of 65 District teachers who received scholarships awards totaling \$150,035 during the audit period.
- Evaluated the District's procedures to implement the Florida Best and Brightest Principal Scholarship Program pursuant to Section 1012.732, Florida Statutes. We also examined District records to determine whether the District submitted to the Florida Department of Education accurate information about the number of classroom teachers and the list of principals, as required by Section 1012.731(4), Florida Statutes, and whether the District timely awarded the correct amount to each eligible principal.
- Evaluated Board policies and District procedures to ensure health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board-approved contributions.
- From the population of 19 vendors that were each paid in excess of the \$50,000 bid threshold, required by SBE Rule 6A-1.012, FAC, with payments totaling \$2.5 million during the period July 2016 through February 2018, examined supporting documentation for payments totaling \$228,673 to 2 vendors to determine whether the District complied with competitive selection requirements.
- Evaluated District procedures for bidding and purchasing health insurance to determine compliance with Section 112.08, Florida Statutes.
- Examined the District 5-year facilities work plan dated October 17, 2017, and evaluated whether District records supported the plan.
- Examined copies of the District facility annual fire safety, casualty safety, and sanitation inspection reports prepared in June 2018 and selected 30 deficiencies from the reports to determine whether the deficiencies had continued from previous years without timely correction.
- From the population of purchasing card (P-card) transactions totaling \$18,941 for the period July 2017 through February 2018, examined documentation supporting three selected transactions totaling \$5,997, including two transactions for Superintendent and Board member travel to determine whether P-cards were administered in accordance with Board policies and District procedures.
- From the population of Superintendent and Board Member travel expenses totaling \$6,257 for the period July 2017 through February 2018, examined documentation supporting five selected transactions totaling \$2,572 to determine if expenses were supported and in compliance with Section 112.061, Florida Statutes.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. For the five Board members and two District employees required to file statements of financial interests, we reviewed Florida Department of State, Division of Corporation, records; statements of financial interests; and District records to identify any potential relationships with District vendors that represent a conflict of interest.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We examined District records to determine whether the District identified eligible schools and limited Title I allocations to eligible schools based on the threshold established by the District for the 2016-17 school year or the Statewide percentage of

economically disadvantaged student and distributed all remaining funds to all eligible schools in accordance with Federal law and regulation.

- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, and evaluated District efforts to timely resolve any deficiencies identified during inspections.
- Evaluated District procedures for identifying facility maintenance and maintenance department staffing needs and establishing resources to address those needs.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms, and Board policies. Specifically, from the population of non-compensation expenditures totaling \$1.6 million for the period July 2017 through February 2018, we examined District records supporting 30 selected payments for general expenditures totaling \$81,894, including 2 payments for travel expenditures totaling \$116.
- From the population of 85 contractual services payments totaling \$378,771 during the period July 2017 through March 2018, examined supporting documentation, including the ten contract documents, for 16 selected payments totaling \$83,417 to determine whether:
 - The contracts clearly specified services, service time frames, documentation requirements, and service costs.
 - District records documented satisfactory receipt of services before payments were made.
 - The payments complied with contract provisions.
- Expanded audit procedures to evaluate District records supporting school resource officer services and related payments totaling \$36,061 for the entire 2017-18 fiscal year.
- 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

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



ROBERT EDWARDS
SUPERINTENDENT

Lafayette County School Board

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Ms. Sherrill F. Norman, Auditor General
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Dear Ms. Norman,

On behalf of Lafayette County School Board let me thank you for your staffs' work in the preparation of this operational audit. Please accept this response for the findings noted in your report.

Finding No. 1: Instructional Personnel Grandfathered Salary Schedules - The Board is currently working on a plan to ensure that the Grandfathered Salary Schedule does base a part of each instructional personnel's salary upon performance.

Finding No. 2: Contractual Services - The Superintendent and Director of Finance has met with the Sheriff's office and reviewed the concerns of the Auditor General's Office. SRO's are now turning in time sheets reflecting all extra duty worked and having the appropriate administration at each school signing off that work was performed. Time sheets are also being turned in from each SRO reflecting their time in and out of each school and the appropriate administrative personnel is signing off verifying their presence at the school each day. A new contract with the Sheriff's office has been approved by the Board.

Finding No. 3: Information Technology – User Access - The IT Department set up a quarterly report that emails a report to the MIS Data Clerk, Superintendent, and Director of IT that lists all user groups and their members. Another quarterly report was setup that lists who has access to social security numbers and for which cost centers. The reports will be reviewed each quarter by the MIS Data Clerk, Superintendent, and Director of IT for appropriate access.

Finding No. 4: Information Technology – Risk Assessment - The IT Department is currently working on developing a written IT risk assessment to provide a documented basis for managing IT-related risks.

Sincerely,

Robert Edwards
Superintendent of Schools

DARREN DRIVER
DISTRICT ONE

JEFF WALKER
DISTRICT TWO

MARION C. McCRAY
DISTRICT THREE

AMANDA HICKMAN
DISTRICT FOUR

TAYLOR McGREW
DISTRICT FIVE

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