

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2020-013
August 2019

**HAMILTON COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Rex L. Mitchell served as Superintendent of the Hamilton County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Cheryl McCall	1
Gary Godwin, Vice Chair through 11-19-18	2
Saul Speights, Vice Chair from 11-20-18	3
Johnny Bullard, Chair	4
Sammy McCoy from 11-20-18	5
Suzette Wiggins through 11-19-18	5

The team leader was Cathy L. Bandy, CPA, and the audit was supervised by Glenda K. Hart, 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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HAMILTON COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Hamilton County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2018-164. Our operational audit disclosed the following:

Finding 1: Contrary to State law, the Board had not adopted instructional personnel grandfathered salary schedules for the 2014-15 through 2018-19 fiscal years that based compensation, in part, upon employee performance.

Finding 2: The District did not obtain documentation to support the eligibility of employee and retiree dependents enrolled into the District health insurance plan. In addition, the District had not established procedures to document periodic verifications to ensure that dependent participants in the plan remain eligible.

Finding 3: As similarly noted in our report No. 2018-164, District controls over contracting and related payments for school resource officer services need enhancement.

Finding 4: Some unnecessary information technology user access privileges existed that increased the risk that unauthorized disclosure of sensitive personal information of students may occur. A similar finding was noted in our report No. 2018-164.

BACKGROUND

The Hamilton 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 Hamilton County. The governing body of the District is the Hamilton 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 2018-19 fiscal year, the District operated one elementary and one combination middle/high school and reported 1,559 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Instructional Personnel Grandfathered Salary Schedule

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

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

² Section 1012.34, Florida Statutes.

2014-15 through 2018-19 fiscal years and approved instructional personnel bargaining agreements for personnel compensated based on the grandfathered salary schedules.

Our discussions with District personnel disclosed that evaluations were documented and maintained for instructional personnel and 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. In response to our inquiry, District personnel indicated that they were unaware of the requirement to include performance measures in the grandfathered salary schedules.

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 2018-19 Fiscal Years

	2014-15	2015-16	2016-17	2017-18	2018-19
Total Number of Instructional Personnel Compensated Based on the Grandfathered Salary Schedule	160	102	77	58	51
Total Instructional Personnel Compensation Based on the Grandfathered Salary Schedule (in Millions)	\$5.9	\$4.2	\$3.4	\$2.5	\$2.1

Source: District records.

Absent grandfathered salary schedules that base a portion of each applicable employee’s compensation on performance, the District cannot demonstrate compliance with State law and there is an increased risk that employee performance will not be considered in their compensation.

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

Finding 2: Health Insurance Plan Dependent Eligibility

For the period July 1, 2018, through May 31, 2019, the District contracted with a commercial insurance carrier to provide health insurance for District employees and their dependents and contributed \$668,427 toward health insurance premium costs. As of May 31, 2019, the District health insurance plan insured 154 employees, 17 retirees, and 37 dependents. Pursuant to State law,³ retirees who elect to continue participation in the District’s health insurance plan pay a premium cost of no more than the premium cost applicable to active employees. Eligible dependents include spouses, qualifying children, and qualifying grandchildren if under the legal custody of the employee or retiree. To ensure that only eligible

³ Section 112.0801, Florida Statutes.

dependents participate in the District health insurance plan, procedures to obtain and verify documentation supporting dependent eligibility are necessary.

According to District personnel, to enroll in the District health insurance plan, employees and retirees are required to complete a benefit enrollment application, which identifies insurable dependents and is to be completed when an individual is hired, during open enrollment periods, or after a qualifying life event such as marriage, birth, or adoption. District personnel also indicated that they reconcile health insurance billings to payroll records to verify the accuracy of the health insurance costs for District employees. When employees and retirees make changes to add dependents beyond the open enrollment periods due to a qualifying event, such as a birth or marriage, the contracted health insurance carrier requires documentation evidencing the dependents' eligibility. However, District personnel indicated that, upon employment or during open enrollment periods, the health insurance provider did not require employees and retirees to provide documentation evidencing their dependents' eligibility.

In addition, according to District personnel, the District had not established procedures to require documented verification of evidence supporting dependent eligibility, such as birth and marriage certificates for child and spouse dependents. Further, District procedures had not been established to document periodic verifications to ensure that dependents of health insurance plan participants continue to be eligible for plan services.

Without dependent eligibility verification procedures, there is an increased risk that the dependents receiving insurance benefits may not be eligible for those benefits. In addition, claims for ineligible dependents could result in increases in future health insurance premium costs paid by the District, District employees, and the District's participating retirees.

Recommendation: The District should require and ensure, upon enrollment of a dependent into the District health insurance plan, District verification of applicable documentation such as birth or marriage certificates. The District should also establish documented, periodic verification procedures to ensure that dependent participants in the plan continue to be eligible.

Finding 3: School Resource Officer Services

State law⁴ provides that the Board is the contracting agent for the District and the District's purchasing manual requires that contracts exceeding or expected to exceed \$35,000 must receive prior Board approval. In addition, effective contract management requires and ensures that records are maintained to evidence satisfactory receipt of contracted services by personnel with direct knowledge of the services prior to payment.

For the period July 2018 through February 2019, the District paid a total of \$663,221 for contractual services. To determine the propriety of these payments, we examined District records supporting 21 selected payments totaling \$242,245 related to 21 contracts. While District records evidence 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 contract, with a payment of \$100,000, for school resource officer (SRO) services.

⁴ Section 1001.41(4), Florida Statutes.

We expanded our audit procedures to evaluate District records supporting SRO services and related payments for the entire 2018-19 fiscal year. We found that the District Finance Department coordinated a \$200,000 fixed-price contract with the Sheriff's Office for SRO services at the two District schools for the 2018-19 fiscal year. The contract indicated that three SROs would work during the 2018-19 regular school year and two SROs would work during summer school hours. The District was to pay two equal installments of \$100,000, one in December 2018 and the other in June 2019, to the Sheriff's Office based on invoices approved for payment by the Director of Business Services. However, although we requested, District records were not provided to evidence Board approval of the contract.

District personnel indicated that the SROs were observed on campuses each day, but District records such as sign-in, sign-out sheets or other records were not maintained to evidence that personnel with direct knowledge of the SRO services verified satisfactory receipt of the services. According to District personnel, they relied on the Sheriff's Office to ensure that the SROs worked the contracted hours. Notwithstanding, District reliance on the Sheriff's Office procedures provides limited assurance that SRO services were received as expected.

Absent effective procedures for ensuring timely Board approval of contracts before services are rendered and documenting satisfactory receipt of contracted services by personnel with direct knowledge of the services prior to payment, there is an increased risk that the District may overpay for such services, the services may not be received consistent with the Board's expectations, and any overpayments that occur may not be timely detected or recovered. A similar finding was noted in our report No. 2018-164.

Recommendation: The District should ensure that Board approval is obtained for contracts before contractual services begin. In addition, prior to payment, school personnel with direct knowledge of the SRO services should document satisfactory receipt of the services.

Finding 4: 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 employees from accessing information unnecessary for their assigned job duties and provide for documented, periodic evaluations of information technology (IT) access privileges to help prevent employees from accessing sensitive personal information of students inconsistent with their duties.

Pursuant to State law,⁶ the District identifies each student using a Florida education identification number obtained from the Florida Department of Education (FDOE). Student SSNs are maintained within the District management information system (MIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure. Student SSNs are also maintained so the District can provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies⁷ allow designated District school personnel access to

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

⁶ Section 1008.386, Florida Statutes.

⁷ Board Policy 5.19, *Student Records*.

student records to perform administrative, supervisory, or instructional responsibilities that serve a legitimate educational purpose in accordance with applicable Florida statutes, State Board of Education rules, and Federal laws and District employees are required to certify that they will comply with these requirements. According to District personnel, periodic evaluations of IT access privileges to student information were performed informally and documentation of the evaluations was not maintained.

The North East Florida Educational Consortium (NEFEC) provides student records data processing services for the District and maintains student information of students, including SSNs, in the District MIS. As of May 2019, the MIS contained sensitive personal information of students, including SSNs, for 15,610 former and 1,715 current District students and 19 District employees had IT user access privileges to this information. In response to our inquiries, District personnel evaluated, and we confirmed based on our observation of MIS computer screens and security reports, that 10 of the 19 employees who had access to sensitive personal information of students did not require the access for their assigned responsibilities. These 10 employees (i.e., testing coordinators, school nurses, a school secretary, and other District-level employees) had assigned responsibilities that required access to student demographic data, but did not require access to student SSNs. Subsequent to our inquiry, in May 2019 the District removed the unnecessary access privileges for these 10 employees.

In response to our inquiries, District personnel indicated that, due to IT personnel changes, the periodic evaluations did not identify that SSNs were unnecessarily included with the student demographic data for some MIS computer screens. In addition, the District did not have a formal documented procedure to periodically evaluate access to sensitive personal information of students. Although District personnel indicated the remaining 9 employees with access to SSNs required continuous access to both current and former student information, the MIS did not have a mechanism to differentiate access privileges to information of current students from access privileges to former student information and the employees who had continuous access to both did not always have a demonstrated need for such access.

The existence of unnecessary IT user access privileges and the lack of documented, periodic evaluations of assigned IT user access privileges increases the risk of unauthorized disclosure of sensitive personal information and the possibility that sensitive personal information may be used to commit a fraud against current or former District students. A similar finding was noted in our report No. 2018-164.

Recommendation: The District should continue efforts to ensure that employees who have a demonstrated need to access sensitive personal information, including SSNs, are the only employees who have such access. Such efforts should include documented periodic evaluations of IT user access privileges to the MIS to ensure that access privileges to sensitive personal information of students are granted only to those whose job duties require such access and only when necessary. The District should also consult with NEFEC to upgrade the District MIS to differentiate access privileges to current student information from access privileges to former student information.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for applicable findings included in our report No. 2018-164 except that Findings 3 and 4 were also noted as Findings 10 and 11, respectively, in our report No. 2018-164.

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 February 2019 to June 2019 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.
- Determine whether management had taken corrective actions for findings included in our report No. 2018-164.
- 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 2018-19 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 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 (ERP) 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. We tested update access privileges to critical ERP systems for finance and HR application functions.
- Reviewed District procedures to prohibit former employee access to electronic data files. We also reviewed selected access user privileges for 8 of the 30 employees who separated from District employment during the audit period to determine whether the access privileges had been timely deactivated.
- 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.
- 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.
- Examined Board meeting minutes to determine whether Board approval was obtained for policies and procedures in effect during the audit period and District records 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).
- 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 \$236,120 during the period July 1, 2018, through February 28, 2019, from nonvoted capital outlay tax levy proceeds, Public Education Capital

Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures totaling \$61,692, to determine District compliance with the restrictions imposed on the use of these resources, including Section 1011.71(2)(e), Florida Statutes.

- From the population of \$27,915 total workforce education program funds expenditures during the period July 1, 2018, through February 28, 2019, selected six expenditures totaling \$24,336 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 1,376 contact hours for 16 adult general education instructional students during the Fall 2018 semester, examined District records supporting 1,340 reported contact hours for 12 selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education Rule 6A 10.0381, Florida Administrative Code.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 19 employees who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- Examined the District Web site to determine whether the 2018-19 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- From the compensation payments totaling \$7.5 million to 269 employees during the period July 1, 2018, through February 28, 2019, examined District records supporting compensation payments totaling \$35,654 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee 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.
- Examined District records for the period July 1, 2018, through February 28, 2019, 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, and determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes, for 13 applicable personnel included in our compensation testing.
- 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 62 District teachers who received scholarships awards totaling \$71,735 during the audit period.
- Evaluated District policies and procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities of employee misconduct which affects the health, safety, or welfare of a student, to determine compliance with Section 1011.42(6), Florida Statutes.
- 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 based on Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board approved contributions.

- Reviewed District procedures for bidding and purchasing health insurance and examined related records to determine whether the District complied with Section 112.08, Florida Statutes. We also reviewed the reasonableness of procedures for acquiring other types of commercial insurance to determine whether the basis for selecting insurance carriers was documented in District records and conformed to good business practice.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports for one of the two District schools to determine if deficiencies were timely corrected and that inspection reports were presented to the Board as required.
- 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, 1006.12, 1006.13, 1011.62(15) and (16), and 1012.584, Florida Statutes.
- Interviewed District personnel and examined supporting documentation to determine whether floor plans for newly constructed or remodeled educational facilities were submitted to law enforcement and fire agencies by October 1, 2018, pursuant to Section 1013.13, Florida Statutes.
- From the population of 1,319 purchasing card (P-card) transactions totaling \$276,614 during July 1, 2018, through April 30, 2019, examined documentation supporting 30 selected transactions totaling \$13,082 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also examined District records for seven P-cards issued during the period June 30, 2017, through May 28, 2019, to determine whether the P-cards were properly authorized. In addition, we determined whether the District timely canceled the P-cards for three cardholders who separated from District employment during the period July 1, 2018, through May 28, 2019.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2017-18 school year or the Statewide percentage of economically disadvantaged students, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Determined whether the District had developed procedures for evaluating maintenance and construction projects, and established goals and objectives for the maintenance of facilities and performance of projects in a cost-effective manner. We also evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Determine 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; and applicable vendors were properly selected. Specifically, from the population of 1,232 non-compensation expenditures totaling \$3.6 million for the period July 1, 2018, through February 28, 2019, we examined documentation related to 30 selected payments for general expenditures totaling \$47,468.
- From the population of payments to 55 vendors for contractual services totaling \$663,221 during the period July 1, 2018, through February 28, 2019, examined supporting documentation, including the contract documents, for 21 selected payments totaling \$242,245 related to 21 contracts to determine whether:
 - The District complied with competitive selection requirements.
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records documented satisfactory receipt of deliverables before payments were made.

- The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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



Hamilton County School District

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Rex L. Mitchell, Superintendent
Michael D. Vinson Jr, Director of Business Services

School Board Members
Cheryl McCall – District 1
Gary Godwin – District 2
Saul Speights – District 3
Johnny Bullard – District 4
Sammy McCoy – District 5

August 13, 2019

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

Dear Ms. Norman:

Please accept the below as our District's written explanation concerning preliminary and tentative audit findings and recommendations in the 2018-19 operational audit of Hamilton County School Board:

- Finding 1: The Board has established and implemented a salary schedule which provides annual salary adjustments based upon performance and differentiated pay factors as required in Section 1012.34, F.S. The Board will work with the Union to establish performance pay factors on the grandfathered salary schedule for the 2020-21 fiscal year.
- Finding 2: The District will implement procedures to ensure verification of employee and dependent documentation for new health plan enrollees and periodic monitoring of current dependent eligibility.
- Finding 3: The District shall enhance procedures to ensure a properly executed contract is in place before contractual services are provided. In addition, the District will document and monitor school resource officer attendance to confirm adherence to contract specifications.
- Finding 4: The District has provided for scheduled reviews of assigned IT user access privileges, including access to sensitive student information, to monitor the appropriateness of current access and need for privilege modification. Further, the District is investigating the possibility of differentiating access to current and former student sensitive information.

Please feel free to contact my office with any additional questions you may have.

Sincerely,

Rex L. Mitchell
Superintendent of Schools

"Ensuring a Successful Future for Every Student"
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