

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2020-033
October 2019

**DESOTO COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Adrian H. Cline served as Superintendent of the DeSoto County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Daniel B. Via	1
Karen K. Chancey	2
Asena Mott from 11-20-18	3
Deborah D. Snyder, Chair through 11-19-18	3
Judy M. Kirkpatrick, Vice Chair	4
Ronny R. Allen, Chair from 11-20-18	5

The team leader was Douglas R. Conner, CPA, and the audit was supervised by Rachel P. Sellers, 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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DESOTO COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the DeSoto County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2018-205. Our operational audit disclosed the following:

Finding 1: District controls over emergency drills and related school safety procedures need improvement.

Finding 2: Required background screenings were not always timely performed for instructional and noninstructional employees.

Finding 3: 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 4: Although required by State law, the District did not use student performance measures to conduct school administrator performance evaluations for the 2017-18 fiscal year. In addition, for the 2014-15 through 2018-19 fiscal years, the Board did not comply with the provisions of State law requiring the adoption of performance salary schedules that provide annual salary adjustments for school administrators based upon student performance and educational leadership.

BACKGROUND

The DeSoto 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 DeSoto County. The governing body of the District is the DeSoto 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 eight elementary, middle, high, and specialized schools and reported 4,847 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – Emergency Drills

State law¹ requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often as other emergency drills. Pursuant to the Florida Fire Protection Code (Fire Code)² and Board policies,³ fire emergency drills must generally be conducted every month that a facility is in session. Notwithstanding, as

¹ Section 1006.07(4), Florida Statutes, as amended by Chapter 2018-3, Laws of Florida (The Marjory Stoneman Douglas High School Public Safety Act).

² Section 20.2.4.2.3 of the Florida Fire Prevention Code, 6th Edition (2017).

³ Board Policy 7440.01, *Protection of Personnel and Property* (Adopted June 24, 2014).

of July 2019, Board policies did not address the frequency or procedures for conducting active shooter and hostage situation emergency drills. In addition, the District had not established supervisory procedures to review and approve records supporting the results of emergency drills to ensure compliance with State law and the Fire Code.

To determine whether the District conducted the required 10 active shooter and hostage situation and 10 fire emergency drills at the District's eight schools during the 2018-19 fiscal year, we requested for examination District records supporting 20 drills for two selected District schools and found that:

- The Memorial Elementary School did not conduct 8 active shooter and hostage situation drills and 1 fire emergency drill.
- The DeSoto High School did not conduct 7 active shooter and hostage situation drills and 5 fire emergency drills.

In response to our inquiries, District personnel indicated that Board policies and District procedures were not updated due to oversights and because the Florida Department of Education (FDOE) did not provide clear guidance on how often drills for active shooter and hostage situations were required until May 31, 2019.⁴ District personnel also indicated in July 2019 that, beginning with the 2019-20 school year, emergency drills for active shooter and hostage situations will be conducted every month school is in session at each school. Without policies and procedures specifying the frequency and manner of active shooter and hostage situation drills and procedures to timely conduct fire emergency drills, the District cannot demonstrate compliance with State law and the Fire Code or that appropriate measures have been taken to promote student and staff safety.

Recommendation: Board policies should be revised to require active shooter and hostage situation drills be conducted at least monthly at each school in accordance with State law and FDOE guidance. In addition, supervisory review and approval of records supporting the results of emergency drills should be documented to ensure that the drills are appropriately conducted.

Finding 2: Background Screenings

State law⁵ requires that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background screening⁶ at least once every 5 years. To promote compliance with the statutory background screenings requirements, Board policies⁷ require employees to undergo required background screenings upon employment and at least once every 5 years thereafter.

As of March 31, 2019, the District employed 385 instructional and 279 noninstructional personnel requiring background screenings. According to District personnel, the Human Resource (HR) Department is responsible for ensuring that employees and contractor workers who have access to school grounds undergo required background screenings at least once every 5 years. District personnel manually input the date of the background screening from the Florida Department of Law Enforcement (FDLE) electronic

⁴ On May 31, 2019, the FDOE provided a letter to school districts clarifying that because fire drills are required to be conducted monthly, active shooter and hostage drills are required at least monthly at every school.

⁵ Sections 1012.32, 1012.465, and 1012.56(10), Florida Statutes.

⁶ A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the FDLE and national criminal history records checks through the Federal Bureau of Investigation.

⁷ Board Policies 1121.01, 3121.01 and 4121.01, *Criminal Background Checks and Employment History Checks*.

screening database into the District's electronic database to track the date of the most recent screening. The HR Department generates a report monthly of all employees screened within the last 5 years, identifies the employees who are due to be screened, and contacts the employees to obtain the screening.

To determine whether required background screenings had been timely performed, we requested for examination District records supporting the screenings of 25 selected employees (7 instructional and 18 noninstructional employees) and performed analytical procedures⁸ for the 639 personnel required to undergo a background screening. We found that:

- 1 (noninstructional) of the 25 selected employees was not screened in the past 5 years.
- 23 additional employees (21 instructional and 2 noninstructional), included in the 639 personnel, did not undergo a background screening in the past 5 years.

Subsequent to our inquiry, in June 2019 background screenings were completed for these 24 employees and no unsuitable backgrounds were noted; however, the screenings were 56 to 306 or an average of 147 days after the required 5-year period had elapsed. In response to our inquiry, District personnel indicated that background screenings were not always performed timely because, for example, HR personnel incorrectly removed employees from the FDLE electronic screening database and clerical errors occurred.

Absent effective controls to ensure that required background screenings are timely obtained, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

Recommendation: The District should continue efforts to identify applicable employees who have not obtained the required background screenings; ensure screenings are promptly obtained and evaluated; and make decisions, as necessary, based on the evaluations. In addition, the District should ensure that required background screenings are performed for applicable employees at least once every 5 years.

Finding 3: Instructional Personnel Grandfathered Salary Schedule

State Board of Education (SBE) rules⁹ require the Board to annually adopt and spread on its minutes a salary schedule or schedules for employees, which shall be the sole instrument used in determining compensation for the employees of the Board. State law¹⁰ requires the Board to adopt for instructional personnel hired before July 1, 2014, a grandfathered salary schedule that bases a portion of each employee's compensation upon performance demonstrated under State law.¹¹ The Board adopted instructional personnel grandfathered salary schedules for each of the 2014-15 through 2018-19 fiscal years and approved instructional personnel bargaining agreements for personnel compensation 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.

⁸ Analytical procedures included obtaining from the District's database background screening dates for all employees and sorting in chronological order to determine screening dates beyond 5 years.

⁹ SBE Rule 6A-1.052, Florida Administrative Code.

¹⁰ Section 1012.22(1)(c)4.b., Florida Statutes.

¹¹ Section 1012.34, Florida Statutes.

Table 1 shows the number of instructional personnel paid from the Board-adopted grandfathered salary schedules and the compensation of those personnel based on the schedules.

Table 1
Number of Instructional Personnel and Related Compensation
For the 2014-15 Through 2018-19 Fiscal Years

Source	2014-15	2015-16	2016-17	2017-18	2018-19
Number of Instructional Personnel Based on the Grandfathered Salary Schedule	350	339	349	338	265
Total Instructional Personnel Compensation Based on the Grandfathered Salary Schedule (in Millions)	\$14.6	\$14.4	\$14.2	\$14.3	\$11.9

Source: District records.

In response to our inquiry, District personnel indicated that they were unaware of the requirement that a portion of the compensation on the adopted grandfathered salary schedules be based on employee performance. 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 instructional personnel performance that exceeds management’s expectations will not be properly recognized and compensated.

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

Finding 4: School Administrators – Performance Evaluations and Salary Schedule

State law requires that:

- A performance evaluation¹² be conducted for each school administrator at least once a year based, in part, upon student performance and instructional leadership.
- The evaluator¹³ submit a written evaluation report to the employee no later than 10 days after the evaluation takes place and discuss the report with the employee.
- The Board¹⁴ adopt salary schedules that provide annual salary adjustments for school administrators based upon student performance and instructional leadership.

In addition, Board policies¹⁵ require a performance evaluation be conducted for each administrator at least once a year using criteria established by State law.

Table 2 shows the number of school administrator positions compensated and the total compensation for those positions for the 2014-15 through 2018-19 fiscal years.

¹² Section 1012.34(3), Florida Statutes.

¹³ Section 1012.34(3)(c), Florida Statutes.

¹⁴ Section 1012.2(1), Florida Statutes.

¹⁵ Board Policy 1220, *Evaluation of Administrative Personnel*.

Table 2
Number of School Administrator Positions and Related Compensation
For the 2014-15 Through 2018-19 Fiscal Years

Source	2014-15	2015-16	2016-17	2017-18	2018-19
Number of School Administrator Positions Compensated	23	25	17	21	18
Total School Administrators' Compensation (in Millions)	\$1.2	\$1.4	\$1.1	\$0.9	\$0.9

As part of our audit, we requested for examination District records supporting performance evaluations of 4 selected school administrators who were compensated \$191,672, in total, for the 2017-18 fiscal year. We found that the evaluations for 3 school administrators were not based, in part, on student performance and District records did not evidence an evaluation for the other school administrator. In addition, contrary to State law, the Board-adopted salary schedules for each of the 2014-15, 2015-16, 2016-17, 2017-18, and 2018-19 fiscal years did not provide for annual adjustments for school administrators based, in part, upon student performance and instructional leadership.

In response to our inquiries, District personnel indicated that student performance was not used for the 2017-18 school year for any school administrators; however, effective for the 2018-19 school year, the school administrator evaluation system was revised to include student performance. District personnel also indicated that they were unaware of the requirement to include student performance and instructional leadership measures in the performance salary schedule and plan corrective action for the 2019-20 fiscal year. Absent the conduct of school administrator performance evaluations using data and indicators of student performance and use of appropriate administrator salary schedules, the District cannot demonstrate compliance with State law and there is an increased risk that school administrator compensation may not directly correlate to student performance and the administrators' instructional leadership.

Recommendation: The District should continue efforts to comply with State law by ensuring that school administrator evaluations are annually performed using data and indicators of student performance and that performance salary schedules provide annual salary adjustments for school administrators based upon student performance and instructional leadership.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2018-205.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from April 2019 to July 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. 2018-205.
- 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. Specifically, we:
 - Tested select roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for 18 accounts.
 - Tested the network administrator system groups that allow complete access to network resources resulting in the review of the appropriateness of administrator access privileges granted to 5 accounts for the network.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for 15 of the 52 employees who separated from District employment during the period July 2018 through March 2019 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.
- Determined whether a comprehensive, written IT risk assessment had been developed 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.
- 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 IT procedures for requesting, testing, approving, and implementing changes to the District's business system.
- 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 District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 12 individuals who had access to sensitive personal student information, we examined the access privileges of these employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- 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 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).

- 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.
- Examined District records to determine whether required internal funds audits for the 2017-18 fiscal year were timely performed pursuant to State Board of Education (SBE) Rule 6A 1.087, Florida Administrative Code, 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.
- Analyzed the District’s General Fund total unassigned and assigned fund balances at April 30, 2019, to determine whether the total was less than 3 percent of the Fund’s projected 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.
- Examined District records supporting the 28 payments, totaling \$2,162, made during the audit period by the District to its direct-support organization to determine the legal authority for such transactions.
- From the population of expenditures totaling \$1.3 million and transfers totaling \$1 million during the period July 2018 through May 2019 from nonvoted capital outlay tax levy proceeds and Public Education Capital Outlay funds, examined documentation supporting selected expenditures totaling \$1 million and all transfers, to determine District compliance with the restrictions imposed on the use of these resources, including Section 1011.71(2)(e), Florida Statutes.
- For the three significant construction projects with expenditures totaling \$1 million and in progress during the period July 2018 through May 2019, examined documentation to determine the architect and contractors were properly selected, appropriately licensed, and adequately insured in compliance with Board policies and District procedures and provisions of State laws and rules.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports. From the 13 inspection reports, we selected 12 reports with 69 noted deficiencies, and examined documentation to determine whether timely action was taken to correct the deficiencies.
- Evaluated District procedures to ensure that only qualified individuals perform maintenance-related projects.
- 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.
- From the population of \$384,821 total workforce education program funds expenditures for the period July 2018 through February 2019, selected five expenditures totaling \$214,547 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 71,074 contact hours for 210 adult general education instructional students during the Fall 2018 Semester, examined District records supporting 5,777 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A 10.0381, Florida Administrative Code.
- From the population of 22 industry certifications eligible for the 2018-19 fiscal year performance funding totaling \$16,661, examined 14 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the compensation payments totaling \$21.8 million to 876 employees during the period July 2018 through February 2019, examined District records supporting compensation payments totaling \$43,982 for 30 selected employees to determine the accuracy of the rate of pay and leave records, whether performance evaluations were completed, and whether supervisory personnel reviewed and approved employee reports of time worked.

- From the population of 338 instructional personnel and 21 school administrators compensated a total of \$15.2 million during the 2017-18 fiscal year, examined documentation for 30 selected employees who were paid a total of \$1.4 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, 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.
- Examined District records for the period July 2018 through March 2019 for 25 employees and 5 contractors selected from the population of 664 employees and 132 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Evaluated Board policies and District 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.
- Evaluated 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 evaluated 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.
- 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.
- From the population of 80 vendor and consultant contracts totaling \$1.8 million during the period July 2018 through February 2019, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$653,926 related to 10 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.
- 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; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$8.7 million for the period July 2018 through February 2019, we examined documentation relating to 30 payments for general expenditures totaling \$114,544.

- Determined whether the District used supplemental academic instruction and research-based reading instruction allocations to provide, to the applicable schools, pursuant to Section 1011.62(9), Florida Statutes, an additional hour of intensive reading instruction to students every day, schoolwide during the audit period.
- Examined District records and evaluated construction planning processes for the audit period to determine whether 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.
- 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, evaluated District efforts to timely resolve any deficiencies identified during inspections, and evaluated the work order system for appropriate tracking of maintenance jobs.
- 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.
- 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



The School District of DeSoto

Adrian H. Cline

Superintendent

September 17, 2019

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

Dear Ms. Norman:

Pursuant to Section 11.45(4)(d), Florida Statutes, the District is required to submit a written statement of explanation concerning all findings. Below is our response to the Preliminary and Tentative audit findings and recommendations as prepared by your office for the DeSoto County District School Board for the fiscal year ended June 30, 2019.

Finding 1: School Safety – Emergency Drills

Recommendation: Board policies should be revised to require active shooter and hostage situation drills be conducted at least monthly at each school in accordance with State law and FDOE guidance. In addition, supervisory review and approval of records supporting the results of emergency drills should be documented to ensure that the drills are appropriately conducted.

Response: The District agrees with Finding #1. Procedures have been developed for active shooter and hostage drills. In addition, supervisory reviews have also been established to document drills being conducted.

*We cannot always build the future for our youth, but we can build our youth for the future.
Franklin D. Roosevelt*

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Finding 2: Background Screenings

Recommendation: The District should continue efforts to identify applicable employees who have not obtained the required background screenings; ensure screenings are promptly obtained and evaluated; and make decisions, as necessary, based on the evaluations. In addition, the District should ensure that required background screenings are performed for applicable employees at least once every 5 years.

Response: The HR employee who maintains all fingerprint records indicates that all instructional and non-instructional employees are resubmitted every 5 years as required by law. Previous HR personnel had entered incorrect dates for some of the employees’ re-screening dates. The Falcon system sends automatic reminders that 5-year re-screenings are due; when those reminders are received, the District has and will continue to act promptly to begin the re-screening process.

Finding 3: Instructional Personnel Grandfathered Salary Schedule

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

Response: Currently the salary schedule for teachers on the Performance Pay system includes performance rewards for effective and highly effective teachers; however, the salary schedule for teachers on the Grandfathered Plan does not provide any performance reward. Ongoing negotiations with the bargaining unit are expected to result in contract language and performance pay for teachers on both salary schedules to comply with State law.

Finding 4: School Administrators – Performance Evaluations and Salary Schedule

The District should continue efforts to comply with State law by ensuring that school administrator evaluations are annually performed using data and indicators of student performance and that performance salary schedules provide annual salary adjustments for school administrators based upon student performance and instructional leadership.

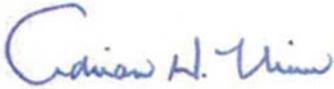
Response: In the new School Administrator Evaluation System for DeSoto County, submitted and approved by the Florida Department of Education on March 22, 2019, school administrators’ final summative evaluation scores are based on the following:

Instructional Leadership (the Marzano Domains)	60%
School-wide VAM provided by FDOE	20%
School Grade calculated by FDOE	20%

Both VAM and School Grade are reflections of student performance on Florida State Assessments, End of Course Exams, etc.; therefore, they are measures of student achievement.

The 2019-2020 Compensation Plan for school administrators will provide an annual adjustment based on student performance and instructional leadership. The complete 2019-2020 Compensation Plan cannot be finalized until negotiations with the bargaining unit has been concluded.

Sincerely,

A handwritten signature in blue ink that reads "Adrian H. Cline". The signature is written in a cursive style.

Adrian H. Cline
Superintendent

AHC:mrB