

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

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DEPARTMENT OF EDUCATION

Office of Safe Schools
and Prior Audit Follow-Up



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Auditor General

Commissioner of the Department of Education

Pursuant to Article IX, Section 2 of the State Constitution and Section 20.15, Florida Statutes, the State Board of Education supervises the system of free public education and is the head of the Department of Education. The State Board of Education appoints the Commissioner of Education who serves as the Executive Director of the Department. During the period of our audit, the following individuals served as Commissioner of Education:

Richard Corcoran	From December 31, 2018
Pam Stewart	Through January 8, 2019

The team leader was Clint Boutwell, CPA, and the audit was supervised by Christi Alexander, CPA.

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DEPARTMENT OF EDUCATION

Office of Safe Schools and Prior Audit Follow-Up

SUMMARY

This operational audit of the Department of Education focused on the Office of Safe Schools (Office). The audit also included a follow-up on applicable findings noted in our report Nos. 2018-083 and 2016-095. Our audit disclosed the following:

Office of Safe Schools

Finding 1: The Department's implementation of the school safety and security requirements of the Marjory Stoneman Douglas High School Public Safety Act did not promote the Office as the central repository for compliance oversight in all matters regarding school safety and security as provided in State law.

Finding 2: The Department contracted with a service organization to provide the Florida Safe Schools Assessment Tool (FSSAT). However, the Department did not take steps to reasonably ensure that service organization controls relevant to the services performed on behalf of the Department were suitably designed and operating effectively. In addition, the Department did not evaluate the adequacy and effectiveness of controls established by the subservice organizations responsible for hosting FSSAT information.

Finding 3: Certain security controls related to the FSSAT need improvement to ensure compliance with the Florida Cybersecurity Standards and the confidentiality, integrity, and availability of FSSAT data and related information technology (IT) resources.

Finding 4: The Office did not conduct periodic reviews of FSSAT user access privileges.

Finding 5: Office processes for confirming security risk assessments were completed by all schools, for reviewing risk assessments and providing recommendations to school districts to address noted findings, and for ensuring consistent accomplishment of Office compliance oversight responsibilities need enhancement.

Finding 6: The basis for Department school safety and security grant awards to State university development research laboratory schools was not clear of record.

Finding 7: The Office did not participate in the review or approval of applications for school safety and security grant funds, although required by State law. Additionally, in some instances, Department records did not adequately evidence that security enhancements requested in grant applications related to items identified in the school's security risk assessment.

Finding 8: The Office had not established a methodology to allocate funds to Coach Aaron Feis Guardian Program participants.

Finding 9: The Florida Schools Safety Portal (FSSP) was launched 243 days after the December 1, 2018, statutory deadline and, contrary to State law, the Office did not participate in the development of the FSSP. Additionally, the FSSP did not significantly improve threat assessment team

member access to timely, complete, and accurate information from the statutorily specified data sources or include a data analytic component that integrated the various data sources or enabled threat assessment teams to identify, evaluate, and address threats or potential threats to school security based on integrated data.

Finding 10: Department records did not evidence Department monitoring activities to determine whether youth mental health awareness and assistance training program deliverables were provided in accordance with grant agreement terms and conditions or whether all school district personnel were appropriately and timely trained.

Information Technology Controls

Finding 11: Security controls over mobile device utilization need enhancement to ensure the confidentiality, integrity, and availability of Department data and IT resources.

Finding 12: Department efforts to monitor the utilization of, and compliance with, Departmentwide IT policies and procedures and to review and approve Division-specific supplemental IT policies and procedures continue to need improvement. Additionally, the Department's overall IT governance structure needs enhancement to ensure risks to the Department's data, information, and IT resources are timely identified and addressed.

Finding 13: Contrary to State law, the Department's Information Security Manager (ISM) did not report directly to the Commissioner of Education.

Finding 14: As similarly noted in prior audit reports, most recently in our report No. 2018-083, the Department did not always provide security awareness training to workforce members in accordance with Department policy or applicable rules.

Florida Educational Equity Act

Finding 15: Department controls for administering and timely reviewing educational institutions' Florida Equity Act annual equity plan updates continue to need improvement.

BACKGROUND

Pursuant to State law,¹ the Department of Education (Department) is to assist in providing professional leadership and guidance and in carrying out the policies, procedures, and duties authorized by State law or by the State Board of Education or found necessary by it to attain the purposes and objectives of the Florida K-20 Education Code.² Under the direction of the State Board of Education and executive oversight of the Commissioner of Education (Commissioner), the Department plans, administers, and delivers its programs and services through eight divisions and five offices, including the Office of Safe Schools.

The Department serves as the single repository of education data from school districts, State and community colleges, universities, and independent postsecondary institutions. According to

¹ Section 1001.20(2), Florida Statutes.

² Chapter 1000 through 1013, Florida Statutes.

Department records, as of May 2019, the Department served approximately 2.8 million students, 4,200 public schools, 28 colleges, 202,000 instructional staff, 46,000 college professors and administrators, and 338,000 full-time staff throughout the State.

FINDINGS AND RECOMMENDATIONS

OFFICE OF SAFE SCHOOLS

In the wake of the tragic shooting at Marjory Stoneman Douglas High School on February 14, 2018, that took the lives of 17 students and educators, the Legislature passed and the Governor approved the Marjory Stoneman Douglas High School Public Safety Act (Act)³ in March 2018. Among other public safety measures, the Act established the Office of Safe Schools (Office) within the Department to serve as the central repository for best practices, training standards, and compliance oversight in all matters regarding school safety and security, including prevention efforts, intervention efforts, and emergency preparedness planning.⁴ Chart 1 outlines the statutory responsibilities assigned to the Office.

Chart 1 Office Responsibilities

Security Risk Assessment

- Establish and update a school security risk assessment tool for use by school districts and make the risk assessment tool available for use by charter schools. *Section 1001.212(1), Florida Statutes*
- Provide a coordinated and interdisciplinary approach to providing technical assistance and guidance to school districts on safety and security and recommendations to address findings identified by the school security risk assessments. *Section 1001.212(3), Florida Statutes*
- Review and provide recommendations on the security risk assessments. *Section 1001.212(5), Florida Statutes*

School Safety and Security Grants

- Award grants to schools to improve the safety and security of school buildings based on the recommendations of the school's security risk assessment. *Section 1001.212(10), Florida Statutes (2018)*

Ongoing Professional Development and Training

- Provide ongoing professional development opportunities for school district personnel, including implementing a School Safety Specialist training and certification program for duly appointed School Safety Specialists. *Section 1001.212(2) and (4), Florida Statutes*

Centralized Data Repository

- To improve access to timely, complete, and accurate information, coordinate with the Department of Law Enforcement to provide a centralized integrated data repository and data analytics resources that include data from designated State agencies, local law enforcement agencies, and social media. *Section 1001.212(6), Florida Statutes*
- Ensure data included in the centralized integrated data repository that is designated confidential or exempt from public records requirements retains its confidential or exempt status and the providing agency remains the sole custodian of the data with respect to responding to public records requests pursuant to law. *Section 1001.212(9), Florida Statutes (2018)*

School Safety Awareness Program

- Disseminate, in consultation with the Department of Law Enforcement, training materials on the School Safety Awareness Program. *Section 1001.212(11), Florida Statutes (2018)*

Source: State law.

³ Chapter 2018-3, Laws of Florida.

⁴ Section 1001.212, Florida Statutes.

As part of our audit, we evaluated the Department and Office's implementation of the requirements of the Act beginning March 2018 through the 2018-19 school year and selected subsequent actions related to the Florida Schools Safety Portal.

Finding 1: Administration of Statutory Responsibilities

To promote and support safe-learning environments and address issues of student safety, the Act assigned to the Office various responsibilities, including those related to: reviewing and providing recommendations to school districts on school security risk assessments, awarding school safety and security grants, providing ongoing professional development and training, coordinating with the Department of Law Enforcement (DLE) to provide a centralized integrated data repository and data analytics resources, and disseminating School Safety Awareness Program training materials. As previously noted, State law⁵ specifies that the Office is to serve as the central repository for best practices, training standards, and compliance oversight in all matters regarding school safety and security, including prevention efforts, intervention efforts, and emergency preparedness planning. The Legislature appropriated⁶ to the Department \$344,393 in recurring funds for the 2018-19 fiscal year to establish the Office and the Department hired an Executive Director in May 2018, a Deputy Director in August 2018, and filled three additional full-time equivalent positions assigned to the Office effective September 2018.

We evaluated the Department's implementation of the requirements of the Act and, as described in subsequent findings, found instances where, due to limited Office staff resources, some statutory duties assigned to the Office were either not performed or were administered in whole or in part by other Department organizational units and vendors. According to Department management, implementation of the Act was a collective undertaking by the Department because the Office did not have sufficient staff to perform all statutorily assigned duties. During our audit fieldwork, the Office augmented staff resources and, as of July 2020, the Office employed 16 staff and utilized one contracted employee.

While we recognize the steps taken collectively by the various Department units and vendors to implement the school safety and security requirements of the Act, it is not clear whether such steps ensured all the Office's statutorily assigned duties were fulfilled or that the Office served as the central repository for compliance oversight in all matters regarding school safety and security as provided in State law. Additionally, it was not readily apparent during our audit that the Office had been assigned adequate resources to promote the efficient and effective administration of Office responsibilities.

Recommendation: We recommend that Department management consult with the Legislature and identify the resources and actions needed to ensure that the school safety and security responsibilities assigned to the Office by the Act are executed in accordance with legislative intent.

Follow-Up to Management's Response

Department management indicated in their written response that they had "exhaustively demonstrated the inaccuracy of this finding during the audit process" and that it "would be an excessively naïve

⁵ Section 1001.212, Florida Statutes.

⁶ Chapter 2018-3, Laws of Florida.

thought to separate the responsibilities of OSS from FDOE in this analysis, because they are inherently one in the same.” The point of our finding was that the plain language of the Act assigns responsibilities to the Office as the central repository for compliance oversight in all matters regarding school safety and security. The subsequent funding of additional Office staff demonstrates the legislative intent of the Act and Office duties. As noted in this finding and throughout the report, we recognize the Departmentwide efforts to implement the school safety and security responsibilities assigned to the Office by the Act. Nevertheless, some statutory duties assigned to the Office were either not performed or were otherwise administered by other Department units or vendors. Consequently, the finding and related recommendation stand as presented.

Finding 2: Evaluation of FSSAT Service Organization Controls

Prior to the passage of the Act, the Department procured in 2014 the Florida Safe Schools Assessment Tool (FSSAT), an online software application, to provide State school officials a secure, online risk assessment tool for conducting voluntary security assessments of public schools. After passage of the Act, the FSSAT was required⁷ to be used by school officials to conduct security risk assessments of each public school in the State. The Department contracted with a vendor (service organization)⁸ to provide hosted services for the FSSAT, including the necessary hardware and software configurations, network equipment and bandwidth for the required Web access, and system management operations.

As the Department relies on the FSSAT, and the sensitive and confidential information contained therein, to facilitate the conduct of public school security risk assessments, it is incumbent upon the Department to take steps to reasonably ensure that service organization controls relevant to the FSSAT are suitably designed and operating effectively. Such steps may include requiring the service organization to provide a service auditor’s report⁹ on the effectiveness of the controls established by the organization or, alternatively, Department monitoring of the effectiveness of relevant service organization controls. Additionally, when the service organization utilizes subservice organizations¹⁰ to perform services for the Department, it is necessary for the Department to obtain assurances regarding the controls at the subservice organizations relevant to those services.

As part of our audit, we interviewed Department management and examined selected Department records to determine whether the Department took steps to reasonably ensure that service organization and subservice organization controls were suitably designed and operating effectively. We found that the service organization utilized subservice organizations to host FSSAT information. However, the

⁷ Section 1006.1493(1), Florida Statutes.

⁸ Service organizations provide services to user entities, some of which may be relevant to the user entities’ internal control over financial reporting.

⁹ A service auditor’s report, as described by the American Institute of Certified Public Accountants, AT-C Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Over Financial Reporting*, provides information and auditor conclusions related to a service organization’s controls. Service organizations make service auditor reports available to user organizations to provide assurances related to the effectiveness of the service organization’s relevant internal controls. AT-C Section 320.04 states that the guidance provided in AT-C Section 320 may be helpful in reporting on controls at a service organization other than those that are likely to be relevant to user entities’ internal control over financial reporting.

¹⁰ A subservice organization is a service organization used by another service organization to perform some of the services provided to user entities, some of which are likely to be relevant to those user entities’ internal control over financial reporting.

Department had not assigned responsibility for monitoring either the relevant service organization or subservice organizations' controls, the service organization contract did not include a provision requiring the service organization to provide the Department a service auditor's report, and as of May 2019, the Department had not requested or received service auditors' reports on the effectiveness of the controls of the service organization or subservice organizations. Subsequent to our May 2019 audit inquiry, the Department provided the service organization's system security plan and a report on one of the subservice organization's controls for the period October 2018 through March 2019.

Absent an evaluation of relevant service organization and subservice organization controls, Department management has reduced assurance that FSSAT controls relevant to security, availability, processing integrity, and confidentiality are in place and functioning effectively.

Recommendation: To ensure the security, availability, processing integrity, and confidentiality of the FSSAT and the data contained therein, we recommend that Department management make or obtain independent and periodic assessments of the effectiveness of the service organization and subservice organizations' relevant internal controls.

Finding 3: FSSAT Compliance with the Florida Cybersecurity Standards

Security controls are intended to protect the confidentiality, integrity, and availability of data and information technology (IT) resources. Our audit procedures disclosed that certain security controls related to the FSSAT need improvement to ensure compliance with the Florida Cybersecurity Standards (FCS).¹¹ We are not disclosing specific details of the issues in this report to avoid the possibility of compromising FSSAT data and related IT resources. However, we have notified appropriate Department management of the specific issues.

Without appropriate security controls to ensure FSSAT compliance with the FCS, the risk is increased that the confidentiality, integrity, and availability of FSSAT data and related IT resources may be compromised.

Recommendation: To ensure FSSAT compliance with the FCS and the confidentiality, integrity, and availability of FSSAT data and related IT resources, we recommend that Department management work with the FSSAT vendor to improve FSSAT security controls.

Finding 4: FSSAT User Access Privilege Controls

AST rules¹² required State agencies to periodically review user access privileges for appropriateness and ensure that IT access privileges are removed when access to an IT resource is no longer required. Prompt action to remove access privileges is necessary to help prevent misuse of the access privileges.

¹¹ Agency for State Technology (AST) Rules, Chapter 74-2, Florida Administrative Code. Effective July 1, 2019, Chapter 2019-118, Laws of Florida, created the Division of State Technology (DST) within the Department of Management Services (DMS) and transferred the existing powers, duties, functions, personnel, records, property, and funds of the AST to the DST. As of July 1, 2019, AST Rules, Chapter 74-2, Florida Administrative Code, were transferred to DMS Rules, Chapter 60GG-2, Florida Administrative Code. AST Rules, Chapter 74-2, Florida Administrative Code, were in effect during our audit period (July 2017 through February 2019). Effective July 1, 2020, the DST was abolished, and the Florida Digital Service was established in its place.

¹² AST Rule 74-2.003(1)(a), Florida Administrative Code.

As previously noted, the Department relies on the FSSAT, and the sensitive and confidential information contained therein, to facilitate the conduct of public school security risk assessments. School districts were to submit user access requests to the Office FSSAT Administrator to gain access to the FSSAT and to notify the Office FSSAT Administrator when user status changes were needed or user access privileges were no longer required. The Office FSSAT Administrator processed and granted FSSAT user access privileges and was responsible for removing FSSAT access privileges. As of September 2019, approximately 5,000 school district personnel had FSSAT access privileges.

As part of our audit, we evaluated FSSAT user access privilege controls and noted that the Office had not established policies and procedures to monitor FSSAT user access privileges and, consequently, did not review the appropriateness of FSSAT user access privileges during the period July 2017 through February 2019.

Periodic reviews of FSSAT user access privileges would provide Office management assurance that user access privileges are authorized and remain appropriate.

Recommendation: We recommend that Office management establish policies and procedures for conducting periodic reviews of the appropriateness of FSSAT user access privileges and ensure that the results of such reviews are documented in Department records.

Follow-Up to Management's Response

Department management indicated in their written response that they did not concur with our finding and that the "FSSAT state administrator did in fact conduct periodic reviews." However, as noted in the Department's response, documentation of the reviews was not adequate and thus Office records did not evidence, and we could not determine, that the appropriateness of FSSAT user access privileges had in fact been reviewed. Consequently, the finding and related recommendation stand as presented.

Finding 5: School Security Risk Assessments and Compliance Oversight

Pursuant to State law,¹³ each district school superintendent is required to designate a school administrator as a school safety specialist for the district. The school safety specialist is responsible for the supervision and oversight of all school safety and security personnel, policies, and procedures, and, using the FSSAT, is to conduct a school security risk assessment at each public school to help school officials identify threats, vulnerabilities, and appropriate safety controls for the schools that they supervise.¹⁴ Additionally, the Office is to make the FSSAT available to charter schools.¹⁵ Pursuant to State law,¹⁶ the minimum components the FSSAT must address include:

- School emergency and crisis preparedness planning.
- Security, crime, and violence prevention policies and procedures.
- Physical security measures.

¹³ Section 1006.07(6)(a), Florida Statutes.

¹⁴ Sections 1006.07(6)(a)4. and 1006.1493(2), Florida Statutes.

¹⁵ Section 1001.212(1), Florida Statutes.

¹⁶ Section 1006.1493(2)(a), Florida Statutes.

- Professional development training needs.
- An examination of support service roles in school safety, security, and emergency planning.
- School security and school police staffing, operational practices, and related services.
- School and community collaboration on school safety.
- A return on investment analysis of the recommended physical security controls.

Based on the FSSAT findings, each district school safety specialist is to provide recommendations to the district school board identifying strategies and activities that the board should implement to improve school safety and security.¹⁷ Annually, each district school board is to receive the FSSAT findings and district school safety specialist recommendations at a publicly noticed board meeting to provide the public an opportunity to hear the board members discuss and take action on the findings and recommendations. Each district school safety specialist is to report the findings and board actions to the Office within 30 days of the district school board meeting. State law¹⁸ specifies that the Office is to review the security risk assessments and provide recommendations to address findings identified in the risk assessments, as well as provide technical assistance and guidance to school districts on safety and security.

As part of our audit, we interviewed Office management and examined Office records related to the 2018-19 school year school security risk assessments and found that:

- ***The Office had not established a reliable method to ensure that security risk assessments were completed by all schools.*** To maintain and report education records, enforce and support education accountability, support the distribution of funds to school districts, and assist the Commissioner in completing duties assigned in law, the Department assigns a unique Master School Identification (MSID) number to each public school, including charter schools.¹⁹ Although the MSID number is intended to identify and account for each public school in the State, Office management indicated that school campuses may consist of multiple schools assigned the same MSID number. For the 2018-19 school year security risk assessments, the FSSAT did not require the MSID number to be reported for each completed risk assessment and the Office had not otherwise established a unique identifier for school risk assessments. Consequently, the Office relied on a combination of verbal and spot checks as well as a manual comparison of lists of schools to lists of submitted risk assessments to determine whether 2018-19 school year security risk assessments were submitted for each school.
- ***The Office had not established a process to review school security risk assessments and provide recommendations to address findings noted in the risk assessments as contemplated in State law.*** Our examination of 40 school security risk assessments completed by 19 school districts for the 2018-19 school year found instances where the risk assessments indicated that schools were not meeting statutory requirements. For example, State law²⁰ requires school districts to partner with local law enforcement agencies to ensure one or more safe-school officers are assigned to each school facility within the district through any combination of school resource officers (SROs), school safety officers, or school guardians via participation in the Coach Aaron Feis Guardian Program,²¹ if established. However, school

¹⁷ Section 1006.07(6)(a)4., Florida Statutes.

¹⁸ Section 1001.212(3) and (5), Florida Statutes.

¹⁹ Department Rule 6A-1.0016(1) and (2)(b)1., Florida Administrative Code.

²⁰ Section 1006.12, Florida Statutes.

²¹ Section 30.15, Florida Statutes.

district officials reported in the school security risk assessments that no SRO, school safety officer, or school guardian was assigned to 13 of the 40 schools included in our audit testing and Office records neither evidenced review of the risk assessments nor follow up with the districts regarding the absence of required safe-school officers. In response to our audit inquiry, Office management indicated that the Office was not required to conduct a review of the school security risk assessments. Instead, the Office reviewed aggregated data from the individual assessments to report to the Governor, the President of the Senate, and the Speaker of the House of Representatives on the status of FSSAT implementation across school districts for the 2018-19 school year. However, our review of these aggregate reports found that the reports did not equate to a review of individual school security risk assessments, as provided by State law.²² Department management indicated that a process to follow up on noted findings in school security risk assessments was being put in place, but had not been established as of May 2019.

- ***The Office had not established a process to ensure consistent accomplishment of all Office responsibilities related to serving as the central repository for compliance oversight in all matters regarding school safety and security, including prevention efforts, intervention efforts, and emergency preparedness planning.*** Specifically, our audit found that:
 - The Office did not track school safety specialist appointment dates or whether school safety specialists attained certification within 1 year of appointment. Pursuant to State law,²³ school safety specialists must earn a certification of completion of school safety specialist training provided by the Office within 1 year of appointment. Further, in a letter dated March 23, 2018, the Governor instructed district superintendents to designate a school safety specialist by July 1, 2018. Our examination of Office records for all school districts as of July 16, 2019, found that 2 of the 72²⁴ designated school safety specialists had not attained certification within 1 year of appointment.
 - In addition to not identifying and following up on the findings of the 13 school security risk assessments included in our audit that indicated an SRO, school safety officer, or school guardian had not been appointed for the schools, Office records also did not evidence efforts to determine whether the school districts had ensured that the appointees for the other 27 schools included in our audit were qualified in accordance with State law. In conjunction with the Office's statutory responsibility to serve as a central repository for compliance oversight in all matters regarding school safety and security, State law²⁵ further specifies that the Commissioner is to oversee compliance with the safety and security requirements of the Act by school districts, district school superintendents, and public schools, including charter schools. As noted in other Auditor General reports of school districts for the 2018-19 school year, 6 of 18 school districts did not always ensure that a safe-school officer was present at each school as required by the Act and 3 of the 6 school districts did not retain records to evidence that safe-school officers satisfied all training and certification requirements. Table 1 depicts the training and certification requirements for SROs, school safety officers, and school guardians.

²² Section 1001.212(5), Florida Statutes.

²³ Section 1006.07(6)(a), Florida Statutes.

²⁴ Includes school safety specialists at 67 county school districts and 5 university laboratory schools.

²⁵ Section 1001.11(9), Florida Statutes.

Table 1
SRO, School Safety Officer, and School Guardian
Training and Certification Requirements

Requirements	SRO	School Safety Officer	School Guardian
Must be a certified law enforcement officer.	X	X	
Must undergo criminal background checks, drug testing, and a psychological evaluation.	X	X	
Must be employed by a law enforcement agency.	X		
Must be employed by a law enforcement agency or the school board.		X	
Must complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.	X		
Volunteer school employees appointed by the sheriff with no power of arrest who must hold a valid concealed weapons license, complete 132 hours of specified firearms training, pass a psychological exam, submit to and pass initial and random drug testing, successfully complete 12 hours of certified diversity training, and annual ongoing training, weapon inspection, and firearm qualification.			X

Source: Sections 30.15(1)(k) and 1006.12(1)(2), Florida Statutes.

According to Office management, while the Office did not have a mechanism to evaluate school district efforts to confirm law enforcement officer and school guardian compliance with statutory requirements, all law enforcement officer credentials were to be verified by the DLE, and the requirements in Table 1 for school guardians were included in the school guardian grant application process. Notwithstanding Office management’s responses, establishing a process to evaluate school district procedures for determining whether SRO, school safety officer, and school guardian appointees are qualified in accordance with State law would better ensure the accomplishment of Office compliance oversight responsibilities.

- Although Office management indicated that they tracked aggregate school district risk assessment submissions via a spreadsheet that included district submittal dates, dates of school board actions related to risk assessment findings, and evidence of school board actions resulting from the findings, our examination of the spreadsheet disclosed that 4 districts did not submit their aggregate risk assessments to the Office within 30 days of presenting the findings to the school board. Specifically, the 4 school districts submitted the aggregate risk assessments 19 to 99 calendar days (an average of 54 calendar days) late. Additionally, 5 other school districts submitted their aggregate risk assessments to the Office prior to the school board meeting where the findings were discussed. Consequently, the risk assessments did not include school board actions on the identified findings.
- Office records did not always evidence that school security risk assessments were timely submitted and satisfactorily completed in the FSSAT. School districts were required to complete the 2018-19 school security risk assessments no later than August 1, 2018. However, 35 of the 61 school security risk assessments examined as part of our audit, while initially timely submitted, were not satisfactorily completed by the August 1, 2018, deadline and had to be resubmitted. These 35 risk assessments were resubmitted 83 to 142 business days (an average of 121 business days) late and 14 of these risk assessments retained a status of “In Progress” in the FSSAT as of February 2019. Additionally, 2 other risk assessments were not satisfactorily completed and submitted as final until 63 and 111 business days after August 1, 2018.

In response to our audit inquiry, Office management indicated that the 35 risk assessments were reopened subsequent to the August 1, 2018, deadline at the request of the applicable school districts for updates, and 4 of the 14 risk assessments with an “In Progress” status as of February 2019 may have been left in the “In Progress” status in error. Upon further analysis of the 2018-19 FSSAT school security risk assessment data, we identified 532 of 4,312 active school risk assessments listed in the FSSAT with a status of “In Progress” as of July 2019. While Office management reiterated that some districts may have requested the Office to reopen their assessments for updates and the assessments were left open in error, management also indicated that schools had the capability to submit multiple risk assessments in the FSSAT. However, our analysis of the 532 risk assessments did not identify any duplicates.

- As noted previously, State law²⁶ requires the FSSAT to include a return on investment (ROI) analysis of recommended physical security controls. However, our audit found that the FSSAT did not include a required ROI analysis field for recommended physical security controls and, consequently, no ROI could be provided. According to Department management, an ROI analysis would not be available until after 2021-22 risk assessment results were submitted because 3 to 5 years of consistent data was needed to analyze ROI. However, absent a required field in the FSSAT to capture the data necessary to analyze ROI, the Office’s ability to assess the efficacy of recommended physical security controls is inhibited.

Establishing a reliable method to confirm that security risk assessments are completed by all schools and processes to review risk assessments, provide recommendations to address findings, and evaluate school district compliance with the requirements of the Act would promote consistent accomplishment of all Office compliance oversight responsibilities.

Recommendation: We recommend that Department management enhance processes to:

- **Confirm that security risk assessments are completed by all applicable schools.**
- **Review school security risk assessments and provide recommendations to address findings noted in the risk assessments.**
- **Evaluate school district compliance with requirements of the Act.**

Follow-Up to Management’s Response

In responding to this finding:

- *Department management stated that it was “not accurate to conclude that OSS did not have a reliable method to track school compliance with completing the FSSAT during the audited period.” While we recognize Office efforts to ensure that security risk assessments were completed by all schools, Office records did not demonstrate that the methods utilized were reliable, notwithstanding the Department’s subsequent efforts to remediate this finding with the inclusion of school MSID numbers to improve the Office’s ability to assess school compliance with completing the FSSAT.*
- *The Department disagreed that Section 1001.212(5), Florida Statutes, requires the Office to review every school-level assessment to verify compliance with each standard and to make recommendations for each school site and that such a reading of the statute would undermine local responsibility and control over school sites. Notwithstanding, a strict construction of Section 1001.212(5), Florida Statutes, requires the Office to review and provide recommendations on all school security risk assessments. Recognizing this challenge, the*

²⁶ Section 1006.1493(2)(a)8., Florida Statutes.

Legislature, in the same subsection, authorized the Office to contractually engage security personnel, consulting engineers, architects, or other safety and security experts the Department deems necessary for safety and security consultant services. Additionally, it is unclear how providing recommendations regarding security risk assessments would undermine local responsibility and control over school sites.

- *Department management indicated that it was not accurate that the Office did not track school safety specialist appointment dates or whether school safety specialists attained certification within 1 year of appointment. Additionally, Department management indicated that baseline data necessary for return on investment analysis was not available as the audit period covered the first year of implementation of the Act. Despite Department management's claims, no documentation was available for audit demonstrating that the Office tracked the appointment dates or the attainment of certification and, to the contrary, our examination of Office records found noncompliance with the certification requirements as noted in our finding. Further, Section 1006.1493(2)(a)8., Florida Statutes, requires the FSSAT to include a return on investment analysis of the recommended physical security controls, not a return on investment analysis for established security controls that would require baseline data.*

Consequently, the finding and related recommendation stand as presented.

Finding 6: School Safety and Security Grants Allocation Methodology

For the 2018-19 fiscal year, the Legislature appropriated to the Department \$98,962,286 in nonrecurring funds to implement a grant program providing awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by completed school security risk assessments.²⁷ A June 2018 Department memorandum to school districts outlined that district preliminary allocations were to be determined based on 2017-18 fiscal year capital outlay full-time equivalent (COFTE) student membership, with no district receiving less than \$100,000. Further, school districts were to provide charter schools a proportionate share of funds upon receipt of the charter school's security risk assessment and funds from the Department.

As part of our audit, we interviewed Department management, examined selected Department records, and evaluated the efficacy of the Department's methodology for allocating school safety and security grant funds to school districts. Our audit procedures found that, while the Department allocated the \$98,962,286 in school safety and security grant funds to school districts based on the 2017-18 school year COFTE student membership, and no district received less than \$100,000, the Department's allocation methodology resulted in two State universities with developmental research laboratory schools (lab schools)²⁸ located in different counties receiving \$100,000 for each lab school. In contrast, the Department's methodology resulted in 13 small school districts with multiple campuses located in a single county and with a similar, if not a greater COFTE student membership, receiving \$100,000 for the entire district. Table 2 summarizes the school districts and lab schools that received \$100,000 in school safety and security grant funds for the 2018-19 fiscal year.

²⁷ Chapter 2018-3, Laws of Florida.

²⁸ Pursuant to Section 1002.32, Florida Statutes, a category of public schools known as developmental research laboratory schools (lab schools) is established. For the purpose of State funding, Florida Agricultural and Mechanical University, Florida Atlantic University, Florida State University, the University of Florida, and other universities approved by the State Board of Education and the Legislature are authorized to sponsor a lab school.

**Table 2
School Districts and Lab Schools Allocated \$100,000 in
2018-19 School Safety and Security Grants**

School District/Lab School	2017-18 COFTE	Allocation Based on COFTE	Compression to \$100,000 Minimum	Active Schools
Taylor	2,618.0	\$94,445	\$ 5,555	8
Madison	2,589.5	93,422	6,578	7
Gilchrist	2,458.0	88,674	11,326	4
Union	2,192.5	79,097	20,903	5
Calhoun	2,156.5	77,798	22,202	5
Dixie	2,066.5	74,551	25,449	5
Gulf	1,915.0	69,088	30,912	4
FSU Lab School – Leon	1,705.0	61,510	38,490	1
Glades	1,659.0	59,835	40,165	4
Hamilton	1,519.0	54,796	45,204	2
FAU Lab School – St. Lucie	1,403.0	50,611	49,389	1
Liberty	1,261.0	45,485	54,515	3
Franklin	1,249.0	45,064	54,936	3
Lafayette	1,135.0	40,963	59,037	2
FAU Lab School – Palm Beach	729.0	26,304	73,696	1
Jefferson	720.0	25,970	74,030	5
FSU Lab School – Broward	677.0	24,436	75,564	1

Source: Department records.

According to Department management, State university lab schools were treated as separate school districts for funding purposes pursuant to State law.²⁹ Notwithstanding Department management's response, the basis for the Department awarding \$100,000 to each university laboratory school was not clear of record.

Recommendation: Should additional school safety and security grant funds become available, we recommend that Department management revise the school safety and security grant allocation methodology to better demonstrate of record the equitable basis for the distribution of funds.

Follow-Up to Management's Response

Department management indicated in their written response that this finding would be a matter for the Legislature to consider, not the Department, and that the allocation methodology for the school safety and security grants was consistent with the Florida Education Finance Program (FEFP) practice of considering each university laboratory school as a school district for allocating categorical funds within the FEFP. Notwithstanding the Department's response, this methodology resulted in two State universities, each with two lab schools, receiving for each campus the same \$100,000 minimum allocation as 13 public school districts with multiple campuses. Consequently, the finding and related

²⁹ Section 1002.32(2), Florida Statutes.

recommendation stand as presented for future consideration by the Department and others, should additional school safety and security grants become available.

Finding 7: School Safety and Security Grants

In conjunction with awarding school safety and security grants to schools based on recommendations of the school security risk assessments, the Department was to provide application guidelines and evaluation criteria to school districts and charter schools by August 31, 2018, an application deadline of no later than December 1, 2018, and award grants no later than January 15, 2019.³⁰ As part of our audit, we examined 12 school district and 3 university laboratory school³¹ grant applications for funds totaling \$39,924,231, as well as 61 of the 1,799 school security risk assessments associated with the grant applications. Our examination disclosed that:

- Although the Office was required to award grants to schools to improve the safety and security of school buildings based on recommendations of the security risk assessments, the Office did not participate in the review or approval of the 15 grant applications nor, as discussed in Finding 5, did the Office review the school security risk assessments. According to Department management, due to Office staffing shortages, the Department used staff from the Office of Grants Management, the Bureau of School Business Services, and the Fixed Capital Outlay Office to review and approve all school safety and security grant applications. However, Department records did not evidence Fixed Capital Outlay Office review and approval of 3 of the grant applications included in our testing.
- The 2018-19 FSSAT school security risk assessment was divided into five sections: one section provided instructions to schools for completing the risk assessment, three sections provided for the collection of school-related safety and security information, and another section provided for the assessment of findings identified by the risk assessment, including options for consideration to address the findings. For 7 of the school district grant applications for funds totaling \$25,219,479 and associated with 13 of the 61 school security risk assessments examined, security enhancements requested in the applications were not related to any items identified in the options for consideration section, or elsewhere in the risk assessments. In response to our audit inquiry, Department management referenced various sections of the risk assessments where information on school security was collected and indicated that the assessment findings section was not intended to list requests for security enhancements. Rather, that was the purpose of the application and it would be inappropriate to request security enhancements in the risk assessment. However, it was not clear how the Department's methodology ensured that the safety and security grants were awarded based on the recommendations of the school security risk assessments.

Review and approval of school safety and security grant applications by the Office and other designated approvers would have better ensured that the applications were vetted by appropriate subject matter experts. As noted in Finding 1, we recognize that, due to limited Office resources, the Department's implementation of the requirements of the Act was a collective undertaking. Nonetheless, if specific Office responsibilities such as awarding school safety and security grants are assigned to other Department areas, it is incumbent upon those designated areas to sufficiently document their review

³⁰ Chapter 2018-3, Laws of Florida, and Section 1001.212(10), Florida Statutes (2018).

³¹ Brevard County, Broward County, Collier County, Duval County, Escambia County, Hernando County, Marion County, Monroe County, Miami-Dade County, Pinellas County, Sarasota County, Sumter County, Florida State University-Broward, Florida State University-Leon, and P.K. Yonge Developmental Research School.

and approval of grant applications and demonstrate efforts to relate security enhancements requested in grant applications to items identified in school security risk assessments, to ensure that funds are directed to the most critical areas identified by schools.

Recommendation: We recommend that Department management enhance controls for the processing of potential future school safety and security grant applications to include documented review and approval by the Office and all other designated approvers. In addition, Department management should take steps to ensure that Department records evidence the comparison of security enhancements requested in school safety and security grant applications to items identified in school security risk assessments.

Follow-Up to Management’s Response

Department management indicated in their written response that the finding “seems to suggest that OSS should operate in a vacuum divorced from those FDOE staff who are charged with ensuring compliance with other state laws.” Additionally, Department management vehemently disagreed with the need for the finding and indicated that district FSSAT assessments were reviewed in their entirety and compared to submitted grant applications. Contrary to the Department’s assertion, the point of our finding was that the Department should enhance controls to include the Office and other designated personnel in the review and approval of future school safety and security grant applications as contemplated by statute. Additionally, the Department’s response does not address Section 1001.212(9), Florida Statutes (2019), which specifies that the Office is to award grants to schools to improve the safety and security of school buildings based upon the recommendations of the security risk assessments. Given this requirement, the Department’s methodology did not effectively ensure that the safety and security grants were awarded based on the recommendations of the school security risk assessments consistent with State law. Consequently, the finding and related recommendation stand as presented.

Finding 8: School Guardian Grants

As noted in Finding 5, school districts are required to partner with local law enforcement agencies to ensure one or more safe-school officers are assigned to each school facility within the district through any combination of SROs, school safety officers, or school guardians via participation in the Coach Aaron Feis Guardian Program (Guardian Program). Pursuant to State law,³² each county sheriff may establish a Guardian Program to aid in the prevention or abatement of active assailant incidents on school premises.

For the 2018-19 school year, the Legislature appropriated to the Department \$500,000 in recurring funds and \$67 million in nonrecurring funds to allocate to county sheriffs who established a Guardian Program. The funds were to be used for screening and training costs and to provide a one-time \$500 stipend to appointed school guardians.³³ In a memorandum to county sheriffs dated June 19, 2018, the Department requested that sheriffs notify the Office of their intention to participate in the Guardian Program and provide information related to Program approval by the school board, the

³² Section 30.15(1)(k), Florida Statutes.

³³ Chapter 2018-3, Laws of Florida.

number of guardians expected to be trained, and a Program contact person. In response to our audit request, Department management provided a list of the 29 Guardian Program participating county sheriffs who had been awarded funds as of June 18, 2019, and indicated that no methodology had been established to allocate funds to the Guardian Program participants. According to Department management, each request for funds was evaluated by the Office on its merits and, if the use of the requested grant funds was determined to be reasonable, allowable, and necessary, the grant was approved. As shown in Table 3, as of June 18, 2019, the Office had awarded grant funds totaling \$14,321,375 to the 29 Guardian Program participants.

**Table 3
School Guardian Grants Awarded
As of June 2019**

Guardian Program Participants	Grant Amount Awarded
Alachua County Sheriff's Office	\$ 95,656
Baker County Sheriff's Office	351,900
Bay County Sheriff's Office	205,642
Bradford County Sheriff's Office	82,590
Brevard County Sheriff's Office	863,476
Broward County Sheriff's Office	3,178,816
Clay County Sheriff's Office	158,251
Escambia County Sheriff's Office	477,398
Franklin County Sheriff's Office	47,201
Gilchrist County Sheriff's Office	128,671
Hendry County Sheriff's Office	69,773
Hillsborough County Sheriff's Office	942,858
Holmes County Sheriff's Office	214,411
Jacksonville Sheriff's Office	378,041
Lafayette County Sheriff's Office	65,322
Lake County Sheriff's Office	268,563
Levy County Sheriff's Office	70,910
Manatee County Sheriff's Office	164,165
Marion County Sheriff's Office	89,190
Nassau County Sheriff's Office	184,690
Okeechobee County Sheriff's Office	152,437
Pasco County Sheriff's Office	1,373,735
Pinellas County Sheriff's Office	1,678,957
Polk County Sheriff's Office	1,787,241
Putnam County Sheriff's Office	157,915
Sarasota County Sheriff's Office	53,374
Suwannee County Sheriff's Office	110,984
Taylor County Sheriff's Office	112,884
Volusia County Sheriff's Office	856,324
Total	<u>\$14,321,375</u>

Source: Department records.

Absent the establishment of a methodology to equitably allocate available grant moneys, the Department has limited assurance that grant moneys will be fairly distributed to Guardian Program participants and available to future Program participants.

Recommendation: We recommend that Office management establish a methodology for allocating Guardian Program funds to ensure the funds equitable distribution and availability to future Program participants.

Follow-Up to Management's Response

Department management indicated in their written response that they respectfully disagreed that the Office had not established a methodology to allocate funds to the Guardian Program. While Department management described in their response the methodology used to review and approve applications for Guardian Program funds, as we noted in the finding, Department management indicated during our audit fieldwork that an allocation methodology had not been established. Consequently, the finding and related recommendation stand as presented.

Finding 9: Florida Schools Safety Portal

Pursuant to State law,³⁴ the Office was to coordinate with the DLE to provide, by December 1, 2018, a centralized integrated data repository (known as the Florida Schools Safety Portal, or FSSP) and data analytic resources to improve access to timely, complete, and accurate information, integrating data sources from, at a minimum:

- Social media.
- The DLE and the Departments' of Children and Families (DCF) and Juvenile Justice (DJJ).
- Local law enforcement.

Data that is exempt or confidential and exempt from public records requirements retains its exempt or confidential and exempt status when incorporated in the FSSP.³⁵ To maintain the confidentiality requirements attached to the information in the FSSP, data governance and security was required³⁶ to ensure compliance with all applicable data privacy requirements through the use of user authorization and role-based security, data anonymization and aggregation, and auditing capabilities. Each source agency was to remain the sole custodian of the data provided for the purpose of any request for inspection or copies thereof pursuant to Chapter 119, Florida Statutes.³⁷

State law³⁸ requires school districts to designate a threat assessment team at each school. The threat assessment team is responsible for coordinating resources and the assessment and intervention with individuals whose behavior may pose a threat to the safety of school staff or students. The threat assessment team must include persons with expertise in counseling (mental health member), instruction and school administration (education member), and law enforcement (law enforcement

³⁴ Section 1001.212(6) Florida Statutes.

³⁵ Section 1001.212(7), Florida Statutes (2018).

³⁶ Section 1001.212(8), Florida Statutes (2018).

³⁷ Section 1001.212(9), Florida Statutes (2018).

³⁸ Section 1006.07(7), Florida Statutes.

member). The threat assessment team is to use the FSSP to identify, evaluate, and address threats or potential threats to school security. FSSP user roles (mental health, education, and law enforcement) are to be assigned to threat assessment team members based on the member's expertise, with no one member having more than two assigned user roles and no one member having a role with the ability to access both mental health and law enforcement data concurrently. As of August 2019, the data available through the FSSP included: Department School Environmental Safety Incident Reporting (SESIR)³⁹ and discipline information; FortifyFL information;⁴⁰ social media monitoring data; Baker Act Reporting Center data;⁴¹ and information from various State agency information systems including the DLE, the DCF, the DJJ, the Department of Corrections (DOC), and the Department of Highway Safety and Motor Vehicles (DHSMV).

On August 1, 2019, the Department launched the FSSP and informed school district superintendents and charter school directors of the FSSP's availability. As part of our audit, we examined Department records and interviewed management of the State agencies involved in the coordination and development of the FSSP (the Department, the DCF, and the DLE). Our audit procedures disclosed that:

- The Department did not issue the initial request for quotes for the FSSP until March 5, 2019, a year after passage of the Act and the FSSP was not launched until 243 days after the December 1, 2018, statutory deadline. According to Department management, the delays in procuring and making the FSSP available for use by threat assessment teams were due to the extensive analyses required to evaluate the legal and technical challenges involved in the development and operation of the FSSP and multiple bid protests related to the social media monitoring component of the FSSP.
- The Office, although designated to serve as the central repository for best practices, training standards, and compliance oversight in all matters regarding school safety and security, did not participate in the development or administration of the FSSP. Instead, the Office relied on the Department, Division of Technology and Innovation, to coordinate with the applicable State agencies to develop the FSSP.
- While the FSSP provided mental health threat assessment team members access to Baker Act Reporting Center data, and social media monitoring data to all team members, the FSSP did not otherwise provide team members access or significantly improve team members' access to timely, complete, and accurate information from the statutorily specified data sources. Specifically, we noted that:
 - Local law enforcement data was not included in the FSSP.
 - The State agency law enforcement systems (DLE, DJJ, DOC, and DHSMV) were not integrated into the FSSP; instead, law enforcement users were directed to a Web page administered by the DLE that directed users to those systems. Additionally, due to the confidential and exempt data restrictions attached to the information accessible through the FSSP, threat assessment team members were restricted to FSSP information

³⁹ The Department collects data on 26 incidents of crime, violence, and disruptive behaviors that occur on school property and at school-sponsored events. The data is originally reported to the districts by the applicable school and then reported to the Department by the districts and retained in the SESIR system.

⁴⁰ FortifyFL is a mobile suspicious activity reporting tool administered by the Department of Legal Affairs that allows students and the community to relay information anonymously concerning unsafe, potentially harmful, dangerous, violent, or criminal activities, or threat activities, to appropriate public safety agencies and school officials.

⁴¹ Baker Act Reporting Center data includes information related to Baker Act proceedings initiated under the State's Mental Health Act.

commensurate with their user role(s) and area of expertise. Consequently, team member access was limited to information already available to the members.

- Other than the social media monitoring tool, the FSSP did not include a data analytic component that integrated the various data sources or enabled threat assessment teams to identify, evaluate, and address threats or potential threats to school security based on integrated data. As a result, threat assessment teams' utilization of the available information was limited to internal discussion among team members regarding the data each member had access to.

Absent inclusion of all required data sources and analytical capabilities, the resources available to school threat assessment teams for identifying and mitigating potential threats to school safety are limited. Additionally, absent Office involvement in the administration of the FSSP, the Department has limited assurance that school safety subject matter experts have evaluated FSSP processes and capabilities for compliance with current best practices.

Recommendation: We recommend that Department management enhance the FSSP to include local law enforcement data and data analytic capabilities. Additionally, we recommend that further FSSP enhancements include collaboration with the Office to ensure FSSP processes and capabilities are evaluated for compliance with current best practices by school safety subject matter experts.

Follow-Up to Management's Response

Department management indicated in their written response that they did not concur with the finding and indicated that Office staff participated in many meetings and conference calls during the development of the FSSP and provided input on how to structure the FSSP. Also, Department management stated that the "FSSP provides threat assessment teams with access to additional information that they previously did not have access to." However, our audit procedures found that the Office was not involved in the development and administration of the FSSP and, although we concur that the FSSP provided access to the information described in our finding, we also note that the FSSP does not provide all the data elements or analytic components required by Section 1001.212(6), Florida Statutes. Consequently, the finding and related recommendation stand as presented.

Finding 10: Youth Mental Health Awareness and Assistance Training Program

State law⁴² required the Department, beginning with the 2018-19 school year, to establish an evidence-based youth mental health awareness and assistance training program (Program) to help school personnel identify and understand the signs of emotional disturbance, mental illness, and substance use disorders and provide such personnel with the skills to help a person who is developing or experiencing an emotional disturbance, mental health, or substance use problem. Additionally, State law⁴³ directed the Department to select a national authority on youth mental health awareness and assistance to facilitate providing youth mental health awareness and assistance training, using a trainer certification model, to all school personnel in elementary, middle, and high schools. Each school safety specialist is to earn, or designate one or more individuals to earn, certification as a youth mental health awareness and assistance trainer and ensure that all school personnel within their school district

⁴² Section 1012.584(1), Florida Statutes.

⁴³ Section 1012.584(2), Florida Statutes.

receive youth mental health awareness and assistance training. The Legislature appropriated to the Department \$500,000 in recurring funds and \$6,200,000 in nonrecurring funds to implement the Program for the 2018-19 school year.⁴⁴

During the period July 2018 through June 2019, the Department, Bureau of Exceptional Education and Student Services (BEES), administered the Program through a grant agreement, totaling \$2,200,000, executed with the University of South Florida (USF). Chart 2 outlines the USF grant agreement scope of work.

Chart 2
USF Scope of Work by Category of Deliverable

Products
<ul style="list-style-type: none"> An evidence-based youth mental health awareness and assistance online module training and face-to-face training for K-12 school personnel.
<ul style="list-style-type: none"> An online data system identifying school personnel certified as Youth Mental Health First Aid (YMHFA) Train-the-Trainers, Youth Mental Health First-Aiders, and participants in the youth mental health awareness and assistance online module or face-to-face training. The data system was to include the participant’s name, title, e-mail, district, and date of completion for each training (initial training and refresher training every 3 years), and the total number of school personnel required to be trained for each district.
<ul style="list-style-type: none"> At least quarterly, provide the Department a list of school personnel trained: Statewide as YMHFA Train-the-Trainers; as Youth Mental Health First-Aiders; and in the youth mental health awareness and assistance online module or through face-to-face training. The list was to include the participant’s name, title, e-mail, district, and date of completion for each training (initial training and refresher training every 3 years), and the total number of school personnel required to be trained for each district.
<ul style="list-style-type: none"> An electronically posted local resource guide for each school district served by the Program.
Training
<ul style="list-style-type: none"> Train a maximum of 6 YMHFA Train-the-Trainers per district or up to 450 YMHFA Train-the-Trainers Statewide.
Service Delivery
<ul style="list-style-type: none"> At least quarterly, review the list of school personnel Statewide and for each district who will participate in scheduled YMHFA Train-the-Trainer professional development.
<ul style="list-style-type: none"> At least quarterly, provide the Department a status update regarding the creation and completion of the youth mental health awareness and assistance online module and face-to-face training.
<ul style="list-style-type: none"> At least quarterly, provide the Department a status update regarding all Statewide Program/SEDNET Regional Advisory stakeholder workgroup meetings (SEDNET is the Multiagency Network for Students with Emotional/Behavioral Disabilities).

Source: Department-USF grant agreement.

The grant agreement specified that the USF was to achieve the performance targets for each category of deliverables (products, training, and service delivery), with performance based on the completion of deliverables as documented in the BEES Project Tracking System. BEES project liaisons were to track each project’s performance based on the information provided by the USF and criteria for successful performance and, prior to payment, verify the receipt of required deliverables. Effective March 4, 2019, the grant agreement was amended to eliminate the USF’s responsibility for creating an online data system and providing an online training module. Instead, the USF engaged another vendor on behalf of the Department to provide through an online module supplemental youth mental health awareness services to school personnel Statewide.

⁴⁴ Chapter 2018-3, Laws of Florida.

As part of our audit, we evaluated the Department’s administration of the Program and noted that Department records did not evidence Department monitoring activities to determine whether the USF complied with grant agreement terms and conditions or whether appropriate training was provided to all school personnel. Although Department management provided to us quarterly reports submitted by the USF to the Department listing the school personnel trained in the Program Statewide, Department management indicated that tracking and analyzing such information was the responsibility of each district school safety specialist and not the Department. Notwithstanding, the Department did not request or receive from district school safety specialists reports of school personnel training or otherwise evaluate the adequacy of school district compliance with training requirements. Our analysis of the quarterly reports found that, as of June 25, 2019, only 23,518 (approximately 7 percent) of the USF-estimated 347,213 school personnel had completed the training. In a memorandum to all school district superintendents dated March 25, 2019, Department management informed districts that they anticipated Program training for all school employees to be a multi-year endeavor.

Appropriate monitoring would provide the Department better assurance that all school district personnel are timely receiving youth mental health awareness and assistance training in accordance with State law and grant agreement terms and conditions.

Recommendation: We recommend that Department management enhance Program monitoring to ensure that deliverables are being provided in accordance with grant agreement terms and conditions and all school district personnel are being appropriately and timely trained.

Follow-Up to Management’s Response

Department management indicated in their written response that, while they agree with the intent of the recommendation, “the Department has already met, exceeded and will continue to exceed the requirements set forth in law.” Additionally, Department management stated that the grant awarded to the USF established deliverables and that the Department reviewed and confirmed receipt of those deliverables. Notwithstanding, the point of our finding was not that the Department did not comply with State law but rather that Department records did not evidence Department monitoring activities to determine whether the USF complied with grant agreement terms and conditions or whether appropriate training was provided to all school personnel. Consequently, the finding and related recommendation stand as presented.

INFORMATION TECHNOLOGY CONTROLS

State law⁴⁵ requires State agencies to establish information security controls to ensure the security of agency data, information, and IT resources. Additionally, AST rules⁴⁶ established minimum security standards for ensuring the confidentiality, integrity, and availability of State agency data, information, and IT resources. As part of our audit, we evaluated selected Department IT controls and, as discussed in Findings 11 through 14, noted areas in which IT controls need improvement.

⁴⁵ Section 282.318(4), Florida Statutes.

⁴⁶ AST Rules, Chapter 74-2, Florida Administrative Code.

Finding 11: Mobile Device Security Controls

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit procedures disclosed that certain security controls related to mobile device⁴⁷ utilization need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising Department data and IT resources. However, we have notified appropriate Department management of the specific issues.

Without appropriate security controls related to use of mobile devices by Department employees, the risk is increased that the confidentiality, integrity, and availability of Department data and IT resources may be compromised.

Recommendation: We recommend that Department management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and related IT resources.

Finding 12: IT Governance and Policies and Procedures

Effective IT controls include the establishment of an appropriate governance structure and risk management processes to identify and address risks to the organization's data, information, and IT resources and implementation of IT policies and procedures that describe management's expectations for controlling an organization's IT operations. State agencies were required⁴⁸ to establish policies, procedures, and processes to manage and monitor agency operational IT requirements based on the agency's assessment of risk. Documented policies and procedures help ensure that management directives are clearly communicated, understood, accepted, and followed by all staff.

In previous audit reports, most recently in our report No. 2018-083 (Finding 5), we noted that Department efforts to monitor the utilization of, and compliance with, Departmentwide IT policies and procedures and to review and approve Division-specific supplemental IT policies and procedures needed improvement. As part of our follow-up audit procedures, we interviewed Division of Technology and Innovation (DTI) management and noted that the DTI had not monitored the utilization of, or compliance with, Departmentwide IT policies and procedures, nor reviewed and approved Division-specific supplemental IT policies and procedures. According to DTI management, the DTI does not have oversight over Division-specific IT policies and procedures. However, all Department IT policies are approved by the Commissioner and each Division is responsible for developing procedures that support compliance with approved IT policies. Department management further indicated that, while certain business units (e.g., the Division of Vocational Rehabilitation, the Division of Blind Services, and the Office of Early Learning) are statutorily assigned to the Department, they are not organizationally under the Department or the DTI for support or administration and each employ their own IT support staff for their separate networks.

⁴⁷ Mobile devices are portable devices, such as laptop computers, smartphones, and tablets, that allow storage and transmittal of entity data.

⁴⁸ Agency for State Technology Rule 74-2.002(3), Florida Administrative Code.

Notwithstanding Department management's response, revising the Department's IT governance structure to assign responsibility to a designated IT unit for monitoring staff compliance with Departmentwide IT policies and procedures and reviewing and approving Division-specific supplemental IT policies and procedures would help ensure that Department IT controls are properly followed and Division-specific policies and procedures are consistent with Departmentwide IT policies and procedures and management's expectations.

Recommendation: We again recommend that Department management establish processes to monitor the utilization of, and compliance with, Departmentwide IT policies and procedures and to review and approve Division-specific IT policies and procedures to ensure consistency with Departmentwide IT policies and management's expectations. Additionally, we recommend that Department management evaluate the Department's IT governance structure to ensure the structure appropriately assigns responsibility for managing risks to the Department's data, information, and IT resources.

Finding 13: Information Security Manager

State law⁴⁹ requires each State agency head to designate an information security manager (ISM) to administer the agency's IT security program⁵⁰ and that, for information security duty purposes, the ISM report directly to the agency head. Organizational placement of the ISM outside the line of authority of those responsible for the Department's daily IT operations is essential to ensure appropriate separation of duties between daily IT operations and the assessment and oversight of IT system security controls.

Our examination of Department ISM delegation records found that, among other things, the Department's ISM was to administer the Department's security program, develop and implement Department information security policies and procedures, direct and manage the Department's information security awareness program, and report directly to the Commissioner in all information security duties. However, our inquiries of Department management and review of Department organizational charts disclosed that, contrary to State law, the ISM did not report directly to the Commissioner and instead reported to an Executive Staff Director organizationally located within the DTI.

Organizational placement of the ISM within the line of authority of DTI management reduces Department management's assurances related to the objectivity and independence of the ISM function and does not comply with State law.

Recommendation: We recommend that Department management take steps to ensure that the Department ISM reports directly to the Commissioner in accordance with State law.

⁴⁹ Section 282.318(4)(a), Florida Statutes.

⁵⁰ A State agency's IT security program is to include: information security policies, procedures, standards, and guidelines; an information security awareness program; an information security risk management process, including a comprehensive risk assessment; a Computer Security Incident Response Team; and a disaster recovery program.

Finding 14: Security Awareness Training

Effective security awareness programs include initial training for new employees and periodic refresher training for all employees. AST rules⁵¹ required State agencies to provide workers initial security awareness training within 30 days of employment and that, at a minimum, workers receive annual security awareness training. Security awareness training is to include, among other things, instruction on acceptable use restrictions, procedures for handling confidential and exempt information, and computer security incident reporting procedures.

The Department's Information Security Awareness Policy (Policy) required all Department workforce members⁵² to receive initial security awareness training within 30 days of employment and prior to accessing confidential information, and annually thereafter. As part of our audit, we performed inquiries of Department management and examined Department records for 21 Department workforce members⁵³ who worked for the Department at some point during the period July 2017 through February 2019. Our examination disclosed that Department records did not evidence that:

- 3 of the 5 Department workforce members required to receive initial security awareness training received the training within the first 30 days of employment. Specifically, 2 of the workforce members received initial security awareness training 102 and 230 days, respectively, after Department employment, and the third workforce member terminated employment after 85 days without receiving training.
- 12 of 17 applicable workforce members received annual security awareness training during the period July 2017 through June 2018 or that 3 of those 12 workforce members received training during the period July 2018 through February 2019.

According to Department management, security awareness training was separately administered by each of the Department's business units. This practice allowed each unit to establish different time frames for completing the required training. Department management further indicated that a new online security awareness training system had been established to facilitate annual security awareness training.

Effective controls to ensure that all Department workforce members complete initial and ongoing security awareness training, regardless of the business unit to which they are assigned, provides Department management assurance that workforce members will adequately understand and be aware of Department information security requirements and demonstrate compliance with security awareness training rules. A similar finding was noted in recent audit reports, most recently in our report No. 2018-083 (Finding 6).

Recommendation: We again recommend that Department management enhance the Department's security awareness training program to ensure that all Department workforce members timely receive security awareness training in accordance with the Policy and applicable rules.

⁵¹ AST Rule 74-2.003(3)(b) and (c), Florida Administrative Code.

⁵² The Policy defined workforce members as employees, contractors, consultants, volunteers, trainees, and temporary employees whose conduct was under the control of the Department or who were performing work for the Department.

⁵³ 14 Department employees and 7 contracted IT workers.

The Florida Educational Equity Act (FEEA)⁵⁴ prohibits discrimination on the basis of race, ethnicity, national origin, gender, disability, or marital status against a student or employee in the State system of public K-20 education. The FEEA requires each educational institution, including the State's 67 school districts, the Florida School for the Deaf and the Blind (FSDB), and the State's 28 colleges, to develop and submit to the Department plans that implement and demonstrate compliance with the requirements of the FEEA (equity plans).

The Division of Public Schools, Office of Equal Educational Opportunity (OEEO), is responsible for ensuring compliance with the FEEA. To assist the OEEO, the Department's Division of Florida Colleges (DFC) is responsible for reviewing the equity plans associated with the State's 28 colleges. Both the OEEO and the DFC are responsible for overseeing implementation of the FEEA and for conducting periodic reviews to ensure that educational institutions comply with the FEEA. Department rules⁵⁵ require educational institutions to update equity plans annually.

Finding 15: Equity Plan Reviews

In our report No. 2016-095 (Finding 6), we noted that the Department did not always timely review educational institutions' equity plan updates. Subsequent to the audit, the OEEO indicated that internal processes for submitting, reviewing, and responding to equity plan updates had been streamlined and that additional technical assistance and training would be provided to school districts. OEEO procedures specified that school districts and the FSDB were to submit equity plan updates to the OEEO by July 31st and management review of the plan updates was to be completed by January 31st. Similarly, the DFC indicated that equity plan reporting procedures for the State's 28 colleges had been revised to result in timelier reviews. The DFC required State colleges to submit equity plan updates by April 30th and the DFC established a goal of completing the review of all equity plan updates by October 31st to ensure colleges could effectively execute any DFC recommendations.

As part of our audit, we evaluated whether equity plan updates for the 2017-18 school year were timely and adequately reviewed to provide schools districts, the FSDB, and State colleges the results of the compliance assessments and feedback for future equity plan updates. Our audit procedures found that DFC and OEEO equity plan update review processes continue to need enhancement. Specifically:

DFC

- Although the DFC equity plan update template provided to the colleges included the April 30, 2018, submission deadline, DFC review procedures did not include verifying the timely receipt of plan updates. Our evaluation found that 12 of the 28 State colleges submitted equity plan updates to the DFC 1 to 45 business days (an average of 21 business days) after the April 30th deadline.
- The DFC had not established written policies and procedures for tracking and reviewing college equity plan updates and the DFC did not retain the dates feedback was provided to State

⁵⁴ Section 1000.05, Florida Statutes.

⁵⁵ Department Rule 6A-19.010, Florida Administrative Code.

colleges. Consequently, we were unable to determine whether timely feedback regarding equity plan updates was provided to State colleges.

OEEO

- Although the OEEO Technical Assistance Manual provided to school districts and the FSDB included the July 31, 2018, submission deadline, OEEO procedures did not include steps for detecting and obtaining late submissions. Our evaluation found that 15 equity plan updates (for 14 of the State's 67 school districts and the FSDB) were submitted to the OEEO 2 to 33 business days (an average of 15 business days) after the submission deadline. Additionally, as of April 19, 2019, 2 school districts had not submitted their equity plan updates. In response to our audit inquiry, OEEO management indicated that, while one district had not submitted a full plan, the district had provided sufficient support for issues identified in the previous plan review to consider the 2017-18 plan update compliant. Additionally, in September 2019, the other district submitted a combined 2017-18 and 2018-19 plan update to become compliant.
- The OEEO did not timely review equity plan updates for 26 school districts and the FSDB. The OEEO completed these reviews 36 to 40 business days (an average of 38 business days) after the January 31st deadline.

According to DFC management, many DFC staff were no longer with the DFC to verify the dates equity plan updates were reviewed or when DFC responses were provided to the applicable colleges. OEEO management indicated that limited staff and other obligations (e.g., school district site visits) contributed to OEEO delays in reviewing equity plan updates and providing feedback to the school districts.

Adequate procedures for ensuring the timely submission and review of annual equity plan updates would enhance the Department's ability to provide school districts, the FSDB, and State colleges with meaningful feedback regarding their compliance with FEEA requirements.

Recommendation: We again recommend that Department management ensure that educational institution equity plan updates are timely obtained and reviewed so that the results can be timely communicated to educational institution management.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report Nos. 2018-083 and 2016-095.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's Department, 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 January 2019 through December 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.

This operational audit of the Department of Education (Department) focused on the Office of Safe Schools (Office). The overall objectives of the 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, administrative rules, contracts, grant agreements, and other guidelines.
- To 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, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, the deficiencies noted in our report No. 2018-083 and applicable deficiencies noted in our report No. 2016-095 (Findings 5 and 6).

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable governing laws, rules, or contracts, 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's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records 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 agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, and Department policies and procedures, and interviewed Department personnel to obtain an understanding of Office controls for administering the requirements of the Marjory Stoneman Douglas High School Public Safety Act (Act).
- Examined Office records related to the procurement of the Florida Safe Schools Assessment Tool (FSSAT) to determine whether the Office contracted with a security consulting firm that specialized in the development of risk assessment software solutions and had experience in conducting risk assessments at public facilities to develop, update, and implement a risk assessment tool.
- Examined the FSSAT contract to determine whether the contract addressed the requirements specified in Section 1006.1493(2), Florida Statutes.
- Examined Office records to determine whether the Office established and timely updated the FSSAT for use by school districts and charter schools in accordance with the Act and Section 1006.07(6), Florida Statutes.
- Examined Office records for the FSSAT to determine whether the Office ensured that the FSSAT addressed all components specified in Section 1006.1493(2) and (2)(a), Florida Statutes.
- Obtained an understanding of selected Office information technology (IT) controls, assessed the risk related to those controls, evaluated whether selected general IT controls for the FSSAT were in place, and tested the effectiveness of the selected controls.
- Examined Office records for the December 1, 2018, report due to the Governor, the President of the Senate, and the Speaker of the House of Representatives on the status of the implementation of the FSSAT by school districts and schools to determine whether the report was timely submitted and adequately supported.
- Analyzed FSSAT data for the 2018-19 school year to determine whether school security risk assessment results were timely submitted to the Office in accordance with the Act.
- From the population of 4,009 open schools identified on the Department's Master School Identification Number listing of school security risk assessments submitted to the Office for the 2018-19 school year, examined school security risk assessments for 40 selected schools to determine whether Office records evidenced Office review of the assessments and whether recommendations were provided to schools to address findings noted in the risk assessments in accordance with Section 1001.212(5), Florida Statutes.
- Examined training and certification records for the 72 district school safety specialists as of July 16, 2019, to determine whether the specialists received appropriate training and met certification requirements within a year of appointment.
- Examined Aggregate District Risk Assessment reports for 71 school districts to determine whether the school safety specialists Report of School Board Actions in response to findings in applicable school risk assessments were timely submitted to the Office.
- Examined Office records related to Office training and awareness programs for school safety specialists, school personnel professional development, and national and State best practices utilized to establish the school safety specialist training program to determine whether the Office had adequately coordinated efforts to ensure compliance with Sections 1001.212 and 1006.07(6), Florida Statutes.
- Examined Department records related to the Youth Mental Health Awareness Training and Assistance Program and reviewed other auditor's reports to identify issues related to mental health awareness training to determine whether the Department had adequately designed and implemented controls to ensure compliance with Section 1012.584(1) through (3), Florida Statutes.

- Performed inquiries, observations, and inspections of Department and other State agency records related to the Department's administration of the Centralized Integrated Data Repository and data analytics resources to determine whether the Department had adequately designed and implemented controls to ensure compliance with Section 1001.212, Florida Statutes.
- From the population of 73 school safety applications for grant funds totaling \$98,962,286, received by the Office for the 2018-19 school year, examined 15 selected applications for grant funds totaling \$39,924,231 to determine whether applications were appropriately reviewed, approved or denied, and whether grants were awarded in accordance with applicable laws, rules, and grant guidelines. Additionally, from the population of 1,799 school risk assessments submitted by school districts in support of the school safety grant applications, examined 61 selected school safety risk assessments to determine whether Office records evidenced consideration and comparison of critical fixed capital outlay needs identified in the school risk assessments to the expenditures requested in the grant applications.
- From the population of 30 school guardian grant applications for funds totaling \$14,321,374, received by the Office as of June 18, 2019, examined 6 selected school guardian grant applications for funds totaling \$6,474,468, to determine whether the applications were appropriately reviewed, approved or denied, and awarded in accordance with Section 30.15(1)(k), Florida Statutes, and Chapter 2018-3, Laws of Florida.
- Evaluated Department actions to correct the applicable findings noted in our report No. 2016-095 (Findings 5 and 6). Specifically, we:
 - Reviewed Department policies and procedures for monitoring mentoring grants to determine whether the policies and procedures included specific criteria, standards, and methods for assessing grantee performance and outlined the documentation needed to support Department monitoring activities and conclusions. Additionally, we reviewed Department records to determine whether the Department developed a risk assessment to identify the grantees to be monitored and how often monitoring should be performed.
 - From the population of 10 mentoring grants, totaling \$28,966,032, active during the period July 2017 through February 2019, examined records for 5 selected mentoring grants, totaling \$8,897,988, and the 20 Program Activity Reports related to the selected grants to determine whether Department efforts to monitor the grants in accordance with Department policies and procedures were evidenced in Department records.
 - Reviewed applicable laws, rules, and Department policies and procedures to gain an understanding of the Florida Educational Equity Act (FEEA).
 - Analyzed Office of Equal Educational Opportunity (OEEO) and Division of Florida Colleges (DFC) records for the 2017-18 equity plan updates received from the State's 67 school districts, the Florida School for the Deaf and Blind, and 28 State colleges, to determine whether the OEEO and DFC timely reviewed the equity plan updates.
- Evaluated Department actions to correct the findings noted in our report No. 2018-083. Specifically, we:
 - Reviewed applicable laws, rules, and Department policies and procedures, and interviewed Department personnel to obtain an understanding of Department controls for procuring contract and grant agreement services.
 - From the population of 268 contracts awarded to 267 contracted staff utilized by the Department at some point during the period July 2017 through February 2019, examined Department records for 5 selected contracts awarded to 4 contracted staff to determine whether the Department procured the contracted services in accordance with applicable laws, rules, and Department policies and procedures.

- Examined Department records for the 168 purchasing cardholders who separated from Department employment during the period July 2017 through February 2019 to determine whether the Department timely canceled the employees' purchasing cards and whether any charges were made to the cards subsequent to the employees' separation from Department employment.
- Evaluated the reasonableness of the assignment of 69 purchasing cards to Department employees who, as of February 2019, had not made any purchasing card charges within the prior 12 months. In addition, performed inquiries of Department management to determine whether the Department periodically reviewed purchasing card activity.
- Examined Department records for 5 of the 108 recipients of State Financial Assistance (SFA) that had a single audit reporting package due to the Department during the period July 2017 through February 2019 to determine whether the Department appropriately administered the requirements of the Florida Single Audit Act (FSAA). Additionally, we analyzed Department SFA expenditure and other records for the 2017-18 fiscal year to determine whether the Department obtained and reviewed all audit reporting packages required by the FSAA.
- Interviewed Department personnel and examined Department records to determine whether the Division of Technology and Innovation established a process for monitoring the utilization of, and compliance with, Departmentwide IT policies and procedures and evaluated the organizational placement of the Department's Information Security Manager.
- From the population of 545 Department staff hired during the period July 2017 through February 2019 and 48 contracted IT workers employed during the period July 2017 through February 2019, examined Department records for 20 selected staff and 10 selected contracted IT workers to determine whether the Department appropriately informed staff and contracted IT workers of their security responsibilities related to Department IT resources.
- From the population of 2,831 Department staff and 48 contracted IT workers employed during the period July 2017 through February 2019, examined Department records for 14 selected staff and 7 selected contracted IT workers to determine whether the staff and contracted IT workers participated in security awareness training.
- From the population of 48 contracted IT workers employed during the period July 2017 through February 2019, examined Department records for 15 selected contracted IT workers to determine whether the workers had undergone the required level 2 background screenings, and the Department had obtained from the workers signed agreements to notify the Department of any arrest, in accordance with State law.
- From the population of the 1,442 Department-owned mobile devices active at some point during the period July 2017 through January 2019, examined Department records for 20 selected mobile devices to determine whether the Department ensured the security of Department data on Department-owned mobile devices.
- From the population of the 66 requests to access the Department's internal network using a Department-managed mobile device that were granted during the period July 2017 through February 2019, examined Department records for 10 selected requests to determine whether the Department authorized access in accordance with Department policies and procedures.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:
 - Cash and revenue management and purchasing activities.

- The assignment and use of motor vehicles. As of January 2019, the Department was responsible for 49 motor vehicles with related acquisition costs totaling \$991,529.
- The administration of hurricane-related contracting and purchasing activities. During the period July 2018 through December 2018, the Department expended \$50,310 related to hurricane activity impacting the Department for two Governor-declared emergencies.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



State Board of Education

Andy Tuck, *Chair*
Marva Johnson, *Vice Chair*
Members
Ben Gibson
Tom Grady
Michael Olenick
Ryan Petty
Joe York

Richard Corcoran
Commissioner of Education

September 14, 2020

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

Dear Ms. Norman:

Please find attached the Department of Education's response to the Auditor General's preliminary and tentative findings of the operational audit of the Department of Education, Office of Safe Schools and Prior Audit Follow-Up.

If you have any questions, please contact Mike Blackburn, Inspector General, at 850-245-0403.

Sincerely,

Richard Corcoran
Commissioner of Education

RC/th

Enclosure

cc: Mike Blackburn, Inspector General
Suzanne Pridgeon, Deputy Commissioner, Division of Finance and Operations
Mari Presley, Assistant Deputy Commissioner, Division of Finance and Operations
Andre Smith, Deputy Commissioner, Division of Technology and Innovation
Damien Kelly, Executive Director, Office of Safe Schools

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Finding 1 – Administration of Statutory Responsibilities

The Department’s implementation of the school safety and security requirements of the Marjory Stoneman Douglas High School Public Safety Act did not promote the Office as the central repository for compliance oversight in all matters regarding school safety and security as provided in State law.

Response: The Florida Department of Education (FDOE or Department) does not concur with this finding and has already exhaustively demonstrated the inaccuracy of this finding during the audit process. It is to say the least troubling that this finding persists. This finding demonstrates a fundamental misunderstanding of state agency operations. Moreover, this finding underestimates the necessity for FDOE’s “all hands on deck” approach to implementation of the Marjory Stoneman Douglas High School Public Safety Act during fiscal (school) year 2018-2019.

The implementation of Senate Bill 7026, which provided for three full-time equivalent positions, was of paramount importance to the health, safety and welfare of Florida’s students and school employees, necessitating a coordinated and persistent cross-divisional support by FDOE’s leadership in order to set up the Office of Safe Schools (OSS or Office) for success. Recognizing the challenges that any new office would face to “hit the ground running” before and during a new school year, OSS collaborated with a wealth of experts within the Department, bringing all resources of the Department together to bear various responsibilities and expectations laid out in law, and took the leadership role to ensure every component was being addressed accurately and timely. OSS held weekly, if not more frequently, meetings with all who played a role in these tasks. OSS was consulted and kept abreast of the status of each facet of the programs under its guise. Though the statute may specify the responsibilities under OSS, the statute does not abrogate FDOE’s responsibility to its offices or undermine the necessity for the Department, as a whole, to support those offices. With the creation of this new office, FDOE recognized the urgency to scale up existing operations in a narrow window and, with OSS taking the leadership role, delegated certain responsibilities to offices with subject matter expertise with respect to the Office’s statutory duties. For example, the Division of Technology and Innovation (DTI) was given the role of contracting with a vendor to create the Florida Schools Safety Portal. This is a technologically based system and required the experience and expertise DTI could provide.

During this time, the Executive Director of the Office of Safe Schools was also serving as the face and voice of the Office, traveling non-stop throughout the state to impress upon superintendents, school and school district leaders, sheriffs, and other law enforcement representatives the role of the Office and the expectations for full compliance with statutory requirements at every level. Furthermore, the Executive Director represented the Office at monthly meetings of the Marjory Stoneman Douglas (MSD) High School Public Safety Commission to provide updates on the progress made, as well as challenges faced with ensuring statewide compliance. Similarly, the Executive Director and his staff met frequently with numerous legislative members and staff to address questions, conduct presentations, and engage in conversations surrounding current and proposed legislation to enhance school safety.

In addition to the face-to-face promotion of OSS, the website resources for the Office continue to grow and serve as a meaningful tool for accessing information relevant to the work of the Office. The web page features an up-to-date list of best practices (<http://fldoe.org/safe-schools/best-practices.shtml>). Likewise, the Office is in constant communication with district School Safety Specialists to share best practices and provide guidance on the requirements and expectations. As a result of the relationships

built between OSS Safety Specialists, the Office is able to conduct frequent surveys for vital information which addresses questions by the MSD Commission, Department Leadership, or various members of the Florida Legislature, to determine compliance with legal requirements and best practices.

Despite these challenges that were analogous to “building the plane while flying it,” FDOE successfully supported OSS’ growth and implementation. Moreover, the Department, Executive Office of the Governor and ultimately the Legislature recognized the long-term need for additional resources, allocating funding for additional staff, now totaling 17, plus an additional contracted staff member. The increase in staff adds visibility, compliance oversight, and training support across the state. This expansion has greatly enhanced OSS’s ability to conduct timely school site visits, respond to needs within a particular district or region, and provide training as needed in a timelier manner.

Additionally, in early 2019 the new Commissioner of Education brought into office a command focus on FDOE’s successful implementation of school safety initiatives, setting the expectation that any division might be called upon to support the OSS, as the health, safety and welfare of students and staff cannot be limited by the number of full time equivalents on a piece of paper. It would be an excessively naïve thought to separate the responsibilities of OSS from FDOE in this analysis, because they are inherently one in the same. To put this in a different context, had FDOE failed to fulfill any statutorily required school safety tasks, no objective observer would accept an explanation that FDOE is somehow divorced from the shortcomings of OSS.

Therefore, it is only rational to accept that in the successful implementation of the Marjory Stoneman Douglas High School Public Safety Act, FDOE and OSS shared in faithfully executing the statutory responsibilities.

Finding 2 – Evaluation of FSSAT Service Organization Controls

The Department contracted with a service organization to provide the Florida Safe Schools Assessment Tool (FSSAT). However, the Department did not take steps to reasonably ensure that service organization controls relevant to the services performed on behalf of the Department were suitably designed and operating effectively. In addition, the Department did not evaluate the adequacy and effectiveness of controls established by the subservice organizations responsible for hosting FSSAT information.

Response: FDOE concurs with the finding and recommendation during the audit period. Subsequently, FDOE has taken steps to come into compliance, will validate those controls through a third party and will ultimately leverage financial penalties against the vendor if there are any breaches of compliance.

Finding 3 – (Confidential) FSSAT Compliance with Florida Cyber Security Standards

Certain security controls related to the FSSAT need improvement to ensure compliance with the Florida Cybersecurity Standards (FCS) and the confidentiality, integrity, and availability of FSSAT data and related information technology (IT) resources.

Response: FDOE concurs with this finding as to the audited period, fiscal year 2018--2019. Since then, FDOE has already taken the necessary steps to come into compliance.

Finding 4 – FSSAT User Access Privilege Controls

The Office did not conduct periodic reviews of FSSAT user access privileges.

Response: The Department does not concur with this finding. The FSSAT state administrator did in fact conduct periodic reviews. However, FDOE concedes this was not adequately documented.

Additionally, since the end of the audit period, FDOE has already executed additional requirements for its vendor, Haystax, to add support for Single Sign On (SSO) authentication to FSSAT. The SSO security feature places responsibility of provisioning user accounts (i.e., to create, update, or disable a user's access to FDOE resources according to published FDOE SSO specifications) on the district administrators. Users must now adhere to FDOE SSO login specifications to access FSSAT.

Based on the review of this current administration, the contract (20-812) was executed on August 2, 2019 and an amendment to the contract was executed on January 6, 2020 whereby the SSO for authentication security feature was added as a deliverable (A-1).

Finding 5 – School Security Risk Assessment Compliance and Oversight

Office processes for confirming security risk assessments were completed by all schools, for reviewing risk assessments and providing recommendations to school districts to address noted findings, and for ensuring consistent accomplishment of Office compliance oversight responsibilities need enhancement.

Response:

- **The Office had not established a reliable method to ensure that security risk assessments were completed by all schools.**

The Department does not concur with this finding and it can be objectively said that OSS is continually improving in this regard in excess of the requirements of Florida law. While we agree that inclusion of the school MSID number improves compliance, it is not accurate to conclude that OSS did not have a reliable method to track school compliance with completing the FSSAT during the audited period. At the beginning of August 2018, an exhaustive effort was undertaken to ensure each assessment contained the MSID of each school. This required the FSSAT administrator to manually review each assessment and assign the MSID. This was a necessary step, considering this was the first year every school was to complete the assessment and the safety specialists did not consistently include this information. By this means, the OSS was able to accurately track and verify each school completed the FSSAT. Subsequent to the audit period, additional steps have been implemented in the FSSAT to ensure the MSID is included in the assessment of any new school. Additionally, OSS has added seven regionally-based program specialists with the primary role of compliance monitoring, technical assistance, and training for schools and school districts in all matters regarding school safety and security.

- **The Office had not established a process to review school security risk assessments and provide recommendations to address findings noted in the risk assessments as contemplated in State law.**

The Department does not concur with this finding. Section 1001.212(5), Florida Statutes, requires OSS to "Review and provide recommendations on the security risk assessments." The Department disagrees that this statute requires OSS to review every school-level assessment to verify compliance with each

standard and to make recommendations for each school site. Such a reading of the statute would be impossible to implement within existing resources. More importantly, such a reading would undermine local responsibility and control over school sites. Local responsibility and control is important in this context because local officials are best suited to make decisions about the safety of their school sites. It is appropriate for OSS to review security risk assessments for the purpose of providing technical assistance, recommendations, and monitoring, and OSS did so.

As to the specific example relating to safe school officers, in 2018-2019 some school districts interpreted the statute to allow one safe school officer to be assigned to multiple schools and the previous administration did not provide definitive guidance on this issue. Based on [EO 19-45](#), the new Commissioner conducted a thorough review of the statute and the Department subsequently required a minimum of one safe school officer for each school site. The Department has since developed a process to survey districts and verify compliance. The Department has also added regional staff, who will be able to provide an even greater level of support to districts on their school-level assessments.

- **The Office had not established a process to ensure consistent accomplishment of all Office responsibilities related to serving as the central repository for compliance oversight in all matters regarding school safety and security, including prevention efforts, and emergency preparedness planning.**

The Department does not concur with this finding. OSS did in fact serve as the central repository for compliance oversight in all matters regarding school safety and security, including prevention efforts, intervention efforts, and emergency preparedness planning. Many of the activities of OSS are detailed in the Department's response to finding 1.

The finding that OSS did not track school safety specialist appointment dates or whether school safety specialists attained certification within 1 year of appointment is not accurate. In addition, it is the school district's responsibility to ensure that their designated safety officers were qualified in accordance with law. The Department does have a process in place to require corrective action to resolve any findings of a school district operational audit.

With respect to OSS evidencing the FSSAT assessments were timely submitted and satisfactorily completed, the Office did ensure that the assessments were completed and submitted. While it is accurate to state that in 2018-2019, the first year 3,700+ school campuses had to immediately address new requirements in law, some schools did not submit timely or complete assessments, the Office did in fact follow up with the schools and ensure that the assessments were submitted completely. Finally, the audit period covered the first year of the implementation of the Marjory Stoneman Douglas Act; therefore, baseline data necessary for return on investment analysis was not available.

Finding 6—School Safety and Security Grants Allocation Methodology

Recommendation: Should additional school safety and security grant funds become available, we recommend that Department management revise the school safety and security grant allocation methodology to better demonstrate of record the equitable basis for the distribution of funds.

Response: The Department does not concur with this finding, and this finding would be a matter for the Legislature to consider, not the Department. The allocation methodology that includes the university developmental lab schools as school districts in the allocation of the School Safety and Security Grants is

consistent with the Florida Legislature’s past and current practice of allocating categorical funds within the Florida Education Finance Program (FEFP). Each university developmental lab school has its own “row” in the FEFP calculation and is allocated funds the same as a school district.

Some categorical allocations within the FEFP provide a minimum amount, much the same as the School Safety and Security Grant. The Safe Schools Allocation allocates \$161,956,019 to school districts, and each school district first receives \$250,000 with the remaining balance allocated on the crime index and full-time equivalent students. The Reading Allocation allocates \$130,000,000 to school districts, and each school district first receives \$115,000 with the remaining balance allocated on Base Funding. The Mental Health Assistance Allocation allocates \$69,237,286, and each district receives \$100,000 with the balance allocated on full-time equivalent students. In each of these allocations, the university developmental lab schools are allocated funds the same as school districts. In fact, allocating the funds in a manner that would group university developmental lab schools by university would be contrary to current policy and practice.

Finding 7 – School Safety and Security Grant Funds

The Office did not participate in the review or approval of applications for school safety and security grant funds, although required by State law. Additionally, in some instances, Department records did not adequately evidence that security enhancements requested in grant applications related to items identified in the school’s security risk assessment.

Response: The Department does not concur with this finding and, like findings 1 and 5, this finding seems to suggest that OSS should operate in a vacuum divorced from those FDOE staff who are charged with ensuring compliance with other state laws. The review of the School Safety and Security grants was a collaborative effort with the OSS, Office of Grants Management, Office of Funding and Financial Reporting and others familiar with fixed capital outlay. Training and support was provided by OSS to the FDOE team managing the grant regarding navigation of FSSAT; running reports in the tool; and locating information to cross reference with the request for applications (RFA). Reviews of applications were conducted under the state standards for contracts and grants management to determine costs to be reasonable, allowable, and necessary under the parameters of the program as instituted by the state legislature and detailed in the request for application.

As the auditor states, the costs outlined in district applications for the grant did not always align with the recommendation section of the FSSAT. However, FDOE vehemently disagrees with the need for this finding and its fundamental oversight that district FSSAT assessments were reviewed in their entirety and compared to their submitted grant application. In other words, the applications were not and should not be just limited to the recommendation section of the FSSAT. The applicable standard during the review process was that the cost outlined in the district’s application would align with district determined needs, which could be described in different narrative sections of the FSSAT. Our review considered all of the narratives included in the FSSAT assessment, not only the recommendation section.

Moreover, additional context is necessary to understand both the implement sprint that occurred before commencement of the 2018-2019 school year and continual improvements since then. 2018 was the first year schools were required to complete this comprehensive security risk assessment when the Act became law on March 9 of that year. Schools were required to complete the school security risk

assessments by August 1, 2018. Considerable time was devoted to assist school districts in completing the assessment that would enable their application to move forward through the approval process and award the funds necessary to begin the upgrade of school security infrastructures. In the following grant cycles, additional instructions and guidance have been provided to the schools to assist in their completion of the annual assessment. Additionally, checklists or tools have also been developed for the application process to assist schools in cross-walking school needs and where those needs are indicated in the FSSAT. These same tools are utilized by FDOE staff to review the applications.

Finding 8 – School Guardian Grants

The Office had not established a methodology to allocate funds to Coach Aaron Feis Guardian Program participants.

Response: The Department does not concur with this finding and this finding misunderstands the basic differences in local controls and needs to support implementation of the program. Similar to the review of the School Safety and Security Grants, the creation and review of the request for application (RFA) for the Coach Aaron Feis Guardian Program (Guardian Program) applications was a collaborative effort between the OSS and the Office of Grants Management. Initially, the \$67 million in funding appropriated for this program appeared to provide approximately \$1 million for each district for the 2018-19 fiscal year. While most applications did not request funds even close to the \$1 million, a few estimated costs over this amount. Considering the wide variation of needs and interest in the Guardian Program, the Department determined the most appropriate manner to provide for those needs would be allow each applicant to design the program to accommodate local needs and create a proposed budget.

This method was consistent with the unique relationships that exist in local communities between schools and law enforcement and allowed sufficient flexibility for the individual applicants to determine how they would construct the program within the statutory guidelines and the necessities of the local community. Moreover, this allowed FDOE to be consistently responsive to feedback from the Commission. For that reason, the FDOE did not create an allocation schedule for each prospective applicant. Instead, FDOE reviewed the applicants' budgetary request in comparison to the available amount of funds, leading to both efficient, appropriate and locally driven uses of the funds, all while maintaining a healthy fund balance for future growth of the program.

Because FDOE was able to fully fund each proposed budget, the process through which decisions were made for determining how the funds would be approved were based on each line item requested and whether or not the request was reasonable, allowable, and necessary for meeting the demands of the project. If one of these categories was not met, the request was denied. This process ensures the proposed costs are authorized under the terms and conditions of the grant. That methodology was consistent throughout our approval process, and often times, staff had to communicate with the requestor that they needed to adjust their budget to ensure each item met these requirements. Additionally, within the request for application documents, specific items were clearly listed indicating items that were unallowable, as well as providing guidance as to the purpose of the funding (for screening and training related costs and providing a one-time stipend of \$500 to qualified Guardians). If the criteria was met and the funds were available, it would have been inappropriate for us to deny the requests. When requests did not meet these criteria, they were denied.

While the application process involved approving a projected estimate of funding based on the scope of work presented in the application, no actual funds were provided until the grantee provided invoices or receipts for items approved and actually purchased. This portion of the process involved a collaborative effort between the OSS, the Office of Grants Management, and the Comptroller's Office in reviewing items approved, as well as verifying the amount requested for reimbursement.

We respectfully disagree with the finding that the office had not established a methodology to allocate funds to this program, due in part to the fact that there was no finding that any sum awarded was excessive or of an unreasonable amount. This is further evidenced by the fact that \$4,811,722.45 of the appropriated funds were returned to the treasury. In effect, this finding is criticizing FDOE for successfully balancing local control and fiscal responsibility.

Finding 9 – Florida Schools Safety Portal

Recommendation: We recommend that Department management enhance the FSSP to include local law enforcement data and data analytic capabilities. Additionally, we recommend that further FSSP enhancements include collaboration with the Office to ensure FSSP processes and capabilities are evaluated for compliance with current best practices by school safety subject matter experts.

Response: The Department does not concur with this finding and this finding is being made in a vacuum without regards to other state and federal data privacy laws. In May 2018, the Department established three multi-agency workgroups that would work together to facilitate building the centralized integrated data repository, now known as the Florida Schools Safety Portal, or FSSP. Those groups were User and Data Governance, Technology, and Legal. The workgroups included representatives from the Department of Education, the Department of Children and Families, the Florida Department of Law Enforcement, the Department of Juvenile Justice, and the Agency for Healthcare Administration. In addition, the workgroups included members from school district staff and district general counsels' offices.

These groups reviewed existing tools available for data sharing and the laws surrounding data sharing between agencies. Between June 2018 and July 2019 the workgroups met 18 times to discuss available data sharing tools, data sets, state and federal laws, and options and challenges associated with this project. Department technology and legal staff also had many smaller meetings and phone calls with the representative agencies to discuss the specific practical and legal issues that were raised.

In addition, when the new administration was in place the Department hired outside legal counsel to assist with development and implementation of the FSSP, based on the firm's expertise in data privacy, cybersecurity, and healthcare and education law. The workgroups worked through federal and state laws to provide the current data sources available including Baker Act data, FortifyFL data, and social media monitoring information. OSS staff were involved in many of these meetings and conference calls and provided input on how to structure the FSSP so that it would be useful to district personnel.

The FSSP provides threat assessment teams with access to additional information that they previously did not have access to. For example, before the FSSP, threat assessment teams had limited access to information outside of their student information system. The release of the FSSP provides threat assessment teams access to data from other school districts, including School Environmental Safety Incident Reporting Data (SESIR) data and FortifyFL data, which are now searchable statewide. In

addition, threat assessment teams can now search the Baker Act database and social media monitoring data. The social media monitoring tool helps school districts assess threats of violence against students, employees, and schools and helps threat assessment teams to determine the services and supports that are needed to address a threat. The social media monitoring tool scans social media sites to identify signs of bullying, self-harm, or threats of violence against students, employees, and schools. In addition, the tool searches social media postings containing certain keywords that are made near school buildings. District staff receive alerts when posts are found that need to be investigated. Information captured by the social media monitoring tool is searchable and uses a matching algorithm that analytically ranks search results so that the threat assessment team can feel confident that they have access to the right information.

The reality is that even in the last couple weeks prior to the launch of the FSSP, FDOE leadership had to work with leadership of the other workgroup partners to pay meticulous attention to details to ensure compliance with state and federal data privacy restrictions. The launch of this application was nothing short of legally “threading the needle” to provide increased public safety while also protecting personally identifiable information.

Finding 10 – Youth Mental Health Awareness and Assistance Training Program

Recommendation: We recommend that Department management enhance Program monitoring to ensure that deliverables are being provided in accordance with grant agreement terms and conditions and all school district personnel are being appropriately and timely trained.

Response: The Department does not concur with this finding. While we agree with the intent of the recommendation, we need to be clear that the Department has already met, exceeded and will continue to exceed the requirements set forth in law. The Department notes that in accordance with Section 1012.584, F.S., the Department’s responsibility was to establish an evidence-based youth mental health awareness and assistance training program utilizing a national authority on youth mental health awareness and assistance to facilitate training, using a trainer certification model. To this end, the Department awarded funds to the University of South Florida (USF), to build a train-the-trainer program to certify trainers in local school districts. USF used the grant funds to contract with the National Council for Behavioral Health, a national authority on youth mental health awareness, to provide the certification model program to train up to six Youth Mental Health First Aid (YMHFA) Train-the-Trainers in each school district (or a total of up to 450 instructors statewide based on districts’ needs). The grant award to USF, established deliverables and were reported to the Bureau of Exceptional Education and Student Services (BEES), which reviewed and confirmed the receipt of those deliverables.

From the outset, it was understood that the process of training over 300,000 school personnel would be a multi-year project. Indeed, while the statute established a beginning date, it does not provide a specified timeline as to when all school personnel are to be trained. In consideration of that circumstance, in March of 2019, the Department announced the release of a supplementary set of online training modules for districts to engage their personnel in addition to the YMHFA program. That having been said, the Department is acutely aware of the need for training personnel to recognize the signs of mental distress and overall mental health and worked to establish a program that would train the maximum number of individuals in the most competent and expedient manner. Our records show

that during the initial 2018-19 school year, 705 YMHFA trainers were fully certified to teach the course and 16,013 school personnel were trained in YMHFA. As of June 30, 2020, using the most recent data, the Florida school districts have had 1,383 YMHFA trainers; 38,494 school personnel trained in YMHFA; and 148,976 school personnel who have completed the online training modules.

While the Department established the statutorily required evidence-based program to facilitate the training and we will monitor for compliance, the school districts must own their portions of the responsibilities herein, as the responsibility rests with each district's school safety specialist (Section, 1012.584 (2), F.S.) who is appointed by the school district superintendent (Section 1006.07 (6)(A), F.S.).

Finding 11—(Confidential) Mobile Device Security Controls

Recommendation: We recommend that Department management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and related IT resources.

Response: The department concurs with this finding. We are working on an enterprise solution to close those gaps. The current administration has empowered a more centralized approach to address differences in information technology protocols across some FDOE divisions.

Finding 12 – IT Governance and Policies and Procedures

Recommendation: We again recommend that Department management establish processes to monitor the utilization of, and compliance with, Department-wide IT policies and procedures and to review and approve Division-specific IT policies and procedures to ensure consistency with Department-wide IT policies and management's expectations. Additionally, we recommend that Department management evaluate the Department's IT governance structure to ensure the structure appropriately assigns responsibility for managing risks to the Department's data, information, and IT resources.

Response: The Department concurs with this finding, and will modify our IT governance structure and procedures to monitor the utilization of, and compliance with, Department-wide IT policies and procedures and to review and approve Division-specific IT policies and procedures to ensure consistency with Department-wide IT policies. Like finding 11, the current administration has empowered a more centralized approach to address differences in information technology protocols across some FDOE divisions.

Finding 13: Information Security Manager (ISM)

Recommendation: We recommend that Departmental management take steps to ensure that the Department ISM reports directly to the Commissioner in accordance with State law.

The Department concurs with this finding, and has since finalized steps to ensure that the Department ISM reports directly to the Commissioner for managing the information technology security program in accordance with state law.

Finding 14—Security Awareness Training

Recommendation: We again recommend that Department management enhance the Department’s security awareness training program to ensure that all Department workforce members timely receive security awareness training in accordance with the Policy and applicable rules.

Response:

The Department concurs with this finding, and after the review period, 2018-2019, already modified our procedures to ensure that all Department workforce members timely receive security awareness training with their first 30 days of employment in accordance with the applicable rules.

Finding 15— Equity Plan Reviews

Recommendation: We again recommend that Department management ensure that educational institution equity plan updates are timely obtained and reviewed so that the results can be timely communicated to educational institution management.

Response: The Department concurs with this finding and already addressed the auditor’s recommendations in the Division of Florida Colleges and the Office of Equal Educational Opportunity as described below in accordance with the division of responsibilities:

Division of Florida Colleges Response:

To improve the timeliness and feedback related to college equity plan submissions, the Division of Florida Colleges (DFC) already implemented the following internal procedures during the 2019-2020 year:

- The DFC reminded equity officers or other assigned college designees of upcoming submission deadlines via electronic correspondence and webinars. Also, the DFC enforced deadlines through reminders and notifications and verified the timely receipt of equity plan updates.
- The DFC documented confirmation of receipt with equity officers or other assigned college designees via electronic mail when colleges submitted equity plan updates. This included communicating any outstanding components needed in the submitted equity plan update.
- The DFC sustained the goal of communicating any issues with the colleges regarding the timely submission of equity plan updates.
- The DFC ensured all reviews of the College Equity Plan Updates were completed before the stated deadline of October 31 and tracked outgoing feedback to the colleges.
- The DFC maintained the goal of accurately tracking any plan submissions and revisions using an internal tracking system to ensure that all equity plan updates met specified deadlines.
- The DFC plans to establish written policies and procedures for tracking and reviewing college equity plan updates before the 2020-21 report cycle.

The Office of Equal Educational Opportunity:

To address the auditor's recommendations, the Office of Equal Educational Opportunity (OEEO) already made the following procedural adjustments.

- OEEO modified the tracking spreadsheet to capture information relating to the district's annual equity report from the date received, date reviewed, date sent to administrators, date received back and date mailed out to district. The reports will be completed and returned to districts by January 31 of each year.
- After five days grace period, if a district has not submitted a plan by the deadline, the OEEO will communicate with the district to find a solution to getting the plan submitted. Communication will be done by a phone call and followed up with an e-mail.
- If a district is unresponsive and does not comply after multiple efforts, the Director of OEEO will escalate the case to the K-12 Administrators to discuss next steps to obtain compliance from the district.