

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2021-055
November 2020

**SEMINOLE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2019-20 fiscal year, Dr. Walter Griffin served as Superintendent of the Seminole County Schools and the following individuals served as School Board Members:

| | <u>District No.</u> |
|---|---------------------|
| Kristine Kraus | 1 |
| Karen Almond, Chair from 11-19-19, Vice Chair through 11-18-19 | 2 |
| Abby Sanchez | 3 |
| Amy Pennock, Vice Chair from 11-19-19 | 4 |
| Dr. Tina Calderone, Chair through 11-18-19 | 5 |

The team leader was Keith Auyang, CPA, and the audit was supervised by Keith A. Wolfe, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

This report and other reports prepared by the Auditor General are available at:

FLAuditor.gov

Printed copies of our reports may be requested by contacting us at:

State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

SEMINOLE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Seminole County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2018-128. Our operational audit disclosed the following:

Finding 1: As of October 2020, the Board did not employ an internal auditor, contrary to the statutory requirement for school districts receiving annual Federal, State, and local funds in excess of \$500 million.

Finding 2: As of March 2020, the District had not complied with State law by posting on its Web site all required graphical representations of summary financial efficiency data and fiscal trend information as prescribed by State law.

BACKGROUND

The Seminole County School District (District) is part of the State system of public education under the general direction of the Florida Department of Education and is governed by State law and State Board of Education rules. Geographic boundaries of the District correspond with those of Seminole County. The governing body of the District is the Seminole County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2019-20 fiscal year, the District operated 65 elementary, middle, high, and specialized schools; sponsored 4 charter schools; and reported 67,300 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Internal Audit Function

Effective July 1, 2019, State law¹ requires school districts receiving annual Federal, State, and local funds in excess of \$500 million to employ an internal auditor. The internal auditor must perform ongoing financial verification of the financial records of the school district, a comprehensive risk assessment of all areas of the school system every 5 years, and other audits and reviews as the Board directs.

During each of the 2018-19 and 2019-20 fiscal years, the District received over \$500 million in Federal, State, and local funds. District personnel indicated that, because the statutory meaning of “employ” was uncertain, several options were explored for the required internal audit services. For example, in June 2019, the District discussed sharing internal audit services with another school district but decided against shared services. In July 2019, the District publicly solicited internal audit services from certified public accounting (CPA) firms but did not receive any responses. Also, in February and April 2020, the

¹ Section 1001.42(12)(l), Florida Statutes.

District advertised an internal audit manager position by posting the position on the District Web site; however, according to District personnel, no applications from qualified candidates were received.

District personnel acknowledged that the District did not comply with the internal audit requirements due to difficulty interpreting the statute and considering whether to contract with a CPA firm or hire an internal auditor. In May 2020, the Florida Department of Education (FDOE) opined that a school district could satisfy the requirement to “employ an internal auditor” by hiring an outside firm. Notwithstanding, as of October 2020, the District did not employ an internal auditor.

Recommendation: The District should continue efforts to employ an internal auditor pursuant to State law.

Finding 2: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,² the District must post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

In addition, effective July 1, 2019, the information posted on the District Web site must include graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund’s ending fund balance not classified as restricted.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law³ to enable taxpayers to evaluate the financial efficiency of the school district and compare the financial efficiency of the school district with other similarly situated school districts. This information must be prominently posted on the District’s Web site in a manner that is readily accessible.

At the time of our review in March 2020, the District had posted the proposed, tentative, and official budgets for the 2019-20 fiscal year on its Web site; however, the Web site lacked the graphical representations and a link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that the graphical representations had not been posted because the FDOE had not provided the school district with information and guidance about these

² Section 1011.035(2), Florida Statutes.

³ Section 1010.20, Florida Statutes.

new requirements. District personnel further indicated that, due to the uncertainty of when FDOE data would be available, the District began creating graphical representations but did not post the representations to their Web site.

Subsequent to our inquiry, in May 2020 the FDOE provided the District with, and the District posted on the District Web site, the required graphical representations. In addition, District personnel indicated that, in June 2020, the FDOE provided the District a link to the FDOE fiscal transparency tool and the District posted the link to the District Web site. Providing the required transparency information in a timely manner enhances citizen involvement and the ability to analyze, monitor, and evaluate District budget outcomes.

Recommendation: The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2018-128.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from March 2020 to October 2020 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on information technology resources and related controls; public meetings and communications; school safety; compensation, construction, and other expenses; and other processes and administrative activities. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2018-128.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

In planning and conducting our audit, we assessed whether internal controls were significant to our audit objectives by considering the internal control integrated framework established by the Committee of Sponsoring Organizations (COSO)⁴ and adapted for a government environment within the *Standards for Internal Control in the Federal Government* issued by the United States Government Accountability Office. That framework is illustrated in the following table.

COSO Internal Control Integrated Framework

| Internal Control Component | Description | Underlying Principles (To be Applied by the Board and Management) |
|--------------------------------------|--|--|
| Control Environment | Standards, processes, and structures that provide the basis for carrying out internal control across the organization. Represents the foundation on which an effective internal control system is built. | <ul style="list-style-type: none"> • Demonstrate commitment to integrity and ethical values. • Exercise oversight responsibility. • Establish structures and reporting lines and assign authorities and responsibilities. • Demonstrate commitment to a competent workforce. • Hold individuals accountable for their responsibilities. |
| Risk Assessment | Management’s process to consider the impact of possible changes in the internal and external environment and to consider actions to mitigate the impact. The basis for how risks will be managed. | <ul style="list-style-type: none"> • Establish clear objectives to define risk and risk tolerances. • Identify, analyze, and respond to risks. • Consider the potential for fraud. • Identify, analyze, and respond to significant changes that impact the internal control system. |
| Control Activities | Activities in the form of policies, procedures, and standards that help management mitigate risks. Control activities may be preventive in nature or detective in nature and may be performed at all levels of the organization. | <ul style="list-style-type: none"> • Design control activities to achieve objectives and respond to risks. • Design control activities over technology. • Implement control activities through policies and procedures. |
| Information and Communication | Information obtained or generated by management to support the internal control system. Communication is the dissemination of important information to help the organization meet requirements and expectations. | <ul style="list-style-type: none"> • Use relevant and quality information. • Communicate necessary information internally to achieve entity objectives. • Communicate necessary information externally to achieve entity objectives. |
| Monitoring | Periodic or ongoing evaluations to verify that the internal control system is present and functioning properly. | <ul style="list-style-type: none"> • Conduct periodic or ongoing evaluations of the internal control system. • Remediate identified internal control deficiencies on a timely basis. |

We determined that all components of internal control and underlying principles were significant to our audit objectives.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management’s internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those

⁴ The Committee of Sponsoring Organizations (COSO) of the Treadway Commission was established in 1985 to develop guidance in the areas of risk and control which enable good organizational governance and reduction of fraud. Pursuant to their mission, COSO developed a framework for internal control that consists of five components and 17 underlying principles.

charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2019-20 fiscal year audit period, and selected District actions taken prior and subsequent thereto. Unless otherwise indicated in this report, these records and transactions were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, District policies and procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to the District's enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employees' job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the network and applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:
 - Tested the four roles that allowed update access privileges to selected critical ERP system finance application functions resulting in the review of the appropriateness of access privileges granted for the 178 accounts.
 - Tested the eight roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for the 14 accounts.
- Reviewed District procedures to prohibit former employee access to electronic data files. We also reviewed selected access user privileges for 27 of the 184 employees who separated from District employment during the audit period to determine whether the access privileges had been timely deactivated.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 355 employees who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.

- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2020, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures and transfers totaling \$224 million during the period July 2017 through January 2020 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$26.2 million to determine District compliance with the restrictions imposed on the use of these resources.
- Examined the District Web site to determine whether the 2019-20 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the Web site contained the required graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- Examined District records to determine whether required internal funds audits for the 2019-20 and 2 preceding fiscal years were timely performed pursuant to State Board of Education Rule 6A-1.087, Florida Administrative Code, and Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools*, and whether the audit reports were presented to the Board.
- Determine whether the District employed an internal auditor as required by Section 1001.42(12)(l), Florida Statutes.
- Evaluated severance pay provisions in the two employee contracts to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes.
- From the compensation payments totaling \$197.5 million to 9,488 employees during the period July 1, 2019 through February 10, 2020, examined District records supporting compensation payments totaling \$53,385 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.
- Determined whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records for the audit period for 30 employees and 10 contractor workers selected from the population of 1,447 employees and 24 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Evaluated Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities related to employee misconduct

which affects the health, safety, or welfare of a student, to determine compliance with Section 1001.42(6), Florida Statutes.

- Evaluated Board policies and District procedures to ensure that health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate.
- For the two significant construction projects with expenditures totaling \$15.9 million during the 2018-19 and 2019-20 fiscal years pursuant to construction management entity (CME) guaranteed maximum contracts totaling \$60.5 million, examined documentation to determine compliance with Board policies and District procedures and provisions of State laws and State Board rules. Specifically, we examined District records and procedures to determine whether:
 - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - CME subcontractor selections and license verifications were properly monitored and subcontractors were properly selected and licensed.
 - Architects were properly selected pursuant to Section 287.055, Florida Statutes, and that the architects were adequately insured.
 - The Board established appropriate policies and District procedures for negotiating and monitoring general conditions costs.
 - Two selected CME payments totaling \$2.3 million were sufficiently supported and District procedures for monitoring payments were adequate.
 - Construction projects progressed as planned and were cost effective and consistent with established benchmarks, and whether District records supported that the contractors performed as expected.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2019 cost of construction reports of District student station costs. We examined District records for one of the two construction projects completed during the 2019 calendar year to determine whether student station costs were accurately reported and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Reviewed District procedures and examined District records to evaluate the adequacy of property insurance, considering replacement value of insured property and resources that the District could use to cover uninsured losses, and to determine whether there was a plan to expedite the replacement or repair of property losses.
- From the most recent annual fire safety, casualty safety, and sanitation inspection reports, selected ten reports with 765 noted deficiencies, and examined documentation to determine whether timely action was taken to correct previous deficiencies.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, 1011.62(15) and (16), and 1012.584, Florida Statutes.
- Interviewed District personnel and examined supporting documentation to determine whether floor plans for the three newly constructed or remodeled educational facilities were submitted to law enforcement and fire agencies by October 1, 2019, pursuant to Section 1013.13, Florida Statutes.
- From the population of purchasing card (P-card) transactions totaling \$11.7 million during the audit period, examined documentation supporting 15 selected transactions totaling \$32,290 to determine whether P-cards were administered in accordance with Board policies and District

procedures. We also determined whether the District timely canceled the P-cards for 24 of the 79 cardholders who separated from District employment during the audit period.

- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. For eight selected District administrative employees, the Superintendent, and the five Board members, we reviewed Florida Department of State, Division of Corporation, records and District records to identify any potential relationships with District vendors that represented a potential conflict of interest.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- Reviewed the audit reports for the four District-sponsored charter schools received during the audit period to determine whether the required audits were performed. We also determined whether the 2019-20 fiscal year audits of the District direct-support organization and charter schools were performed, as applicable, pursuant to Chapters 10.700 and 10.850, Rules of the Auditor General, and Section 1001.453, Florida Statutes.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, including charter schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2016-17 school year or the Statewide percentage of economically disadvantaged student, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Examined District records to determine whether District procedures were effective for distributing the correct amount of local capital improvement funds to eligible charter schools by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, and tested the work order system for appropriate tracking of maintenance jobs.
- Evaluated District procedures for determining maintenance department staffing needs. We also determined whether such procedures documented consideration of performance measures and other appropriate factors and were properly supported.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$92.5 million for the period July 1, 2019 through March 2, 2020, we examined documentation supporting 30 payments for general expenditures totaling \$90,350.
- From the population of 917 payments for contracted services totaling \$21 million during the period July 1, 2019 through March 2, 2020, examined supporting documentation, including the contract documents, for 38 selected payments totaling \$9.8 million related to 30 contracts to determine whether:

- The District complied with applicable competitive selection requirements (e.g., State Board of Education Rule 6A-1.012, Florida Administrative Code).
- The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
- District records documented satisfactory receipt of deliverables before payments were made.
- The payments complied with contract provisions.
- Determined whether the District used supplemental academic instruction and research-based reading instruction allocations to provide, to the applicable schools, pursuant to Section 1011.62(9), Florida Statutes, an additional hour of intensive reading instruction to students every day, schoolwide during the audit period.
- Reviewed the financial records of the District self-insured health insurance program for the audit period to determine whether the program was fiscally sound.
- 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 district school board on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



WALT GRIFFIN, Ed.D.
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127
Phone: (407) 320-0000
Fax: (407) 320-0281



Visit Our Web Site
www.scps.us

November 11, 2020

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

Dear Ms. Norman:

Thank you for your letter dated October 30, 2020, communicating a list of preliminary and tentative audit findings and recommendations arising from your operational audit of the Seminole County District School Board (the District). We appreciate the time and efforts of your staff in undertaking the operational audit in a professional manner. The audit process can be a valuable part of continued improvement for the District.

Please let this letter serve as our written statement of explanation concerning the two findings you identified in your letter, namely, Finding 1: Internal Audit Function, and Finding 2: Fiscal Transparency.

Finding 1: Internal Audit Function

As articulated in your Finding 1, the District's aggregate funding exceeds the threshold in Section 1001.42(12)(l), Florida Statutes, which requires employing an internal auditor as of July 1, 2019. As you likely are aware, school districts and others had different interpretations of the statute and whether it permitted outsourcing the internal audit function or required hiring an internal auditor as an employee of the District. We explored both options and undertook affirmative steps to comply with the statute during the 2018-19 and 2019-20 fiscal years. We initially considered both the outsourcing and the hiring options to determine which would be most- cost-effective for the District. We ultimately chose to advertise for a staff position based on another Florida school district receiving a finding (Auditor General Report No. 2020-201) because they outsourced their internal auditor. Despite advertising the internal audit position on two occasions, February and April 2020, the District did not receive any sufficiently qualified applications.

The Florida Department of Education has since clarified that outsourcing the internal audit function is permitted, and we have begun efforts to identify qualified firms to ensure that we come into (and continue to maintain) compliance with Section 1001.42(12)(l), Florida Statutes as soon as possible.

Finding 2: Fiscal Transparency

We agree with the observations in Finding 2 that as of July 1, 2019, Florida Statutes require posting of summary financial and fiscal trend data for each school in the District. It was our understanding that the Florida Department of Education (FDOE) was to provide the source data for the required statistics, which was not made available until May of 2020. We established the graphical representations as required on school websites as soon as possible thereafter in May 2020, followed by the link to the FDOE's fiscal transparency tool in June 2020. We will continue our efforts to comply with the statutory transparency requirements by timely posting the required information in the future.

Sincerely,

A handwritten signature in black ink that reads 'Walt Griffin'.

Walt Griffin
Superintendent