

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-010
August 2021

SUWANNEE COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Ted L. Roush served as Superintendent of the Suwannee County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Jerry Taylor, Vice Chair from 11-17-20	1
Norman Crawford from 11-17-20	2
Catherine Cason through 11-16-20	2
Tim Alcorn, Vice Chair through 11-16-20, Chair from 11-17-20	3
Ed daSilva, Chair through 11-16-20	4
Ronald White	5

The audit was supervised by Glenda K. Hart, 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.

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SUWANNEE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Suwannee County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-094. Our operational audit disclosed the following:

Finding 1: District school safety policies and procedures need improvement to ensure, and demonstrate, compliance with State law.

Finding 2: Contrary to State law, the District did not always provide required youth mental health awareness and assistance training to school personnel.

Finding 3: As similarly noted in our report No. 2019-094, required background screenings were not always obtained for applicable contractor workers.

Finding 4: Contrary to State law, advisory councils established by the Board to implement school improvement and accountability did not always adopt bylaws establishing procedures for scheduling meetings, give reasonable notice of public meetings, hold regular meetings, or promptly record minutes of meetings and make the minutes open for public inspection. A similar finding was noted in our report No. 2019-094.

Finding 5: District controls over contracted services and related payments could be enhanced by verifying and documenting the satisfactory receipt of services prior to payment.

BACKGROUND

The Suwannee 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 Suwannee County. The governing body of the District is the Suwannee County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the Executive Officer of the Board. During the 2020-21 fiscal year, the District operated ten elementary, middle, high, and specialty schools and reported 5,765 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety

State law¹ requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often as other emergency drills. Pursuant to the Florida Fire Prevention Code (Fire Code),² fire emergency

¹ Section 1006.07(4), Florida Statutes.

² Section 20.2.4.2.3 of the Florida Fire Prevention Code, 7th Edition (2020).

egress drills must be conducted every month that a facility is in session. For the 2020-21 school year, the State Chief Financial Officer (CFO) provided guidance³ that educational occupancies shall conduct at least four physical drills before replacing drills with fire safety education. In a memorandum dated August 7, 2020, the Florida Department of Education directed school district superintendents to use the guidance from the CFO as a reference in planning required school safety drills, including drills for active shooter and hostage situations.

For the protection and safety of school personnel, property, students, and visitors, in addition to emergency drills, State law⁴ requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers or school guardians at each school facility. According to District personnel, District procedures require school guardians to be approved by the District and referred to the Suwannee County Sheriff's Office for required training. Pursuant to State law,⁵ the Sheriff is required to certify that school guardians satisfactorily complete the State law training requirements,⁶ including a 144-hour training program conducted by Criminal Justice Standards and Training Commission-certified instructors.

Our review of District procedures disclosed that emergency drills are required to be performed in accordance with the Emergency Drill Schedule and documented on a 2020-21 Emergency Drill After Action Report Form and completed forms are to be electronically submitted to the School Safety Specialist. According to District personnel, drills were physically conducted during the 2020-21 school year and school safety education did not replace any drills. However, the District's Emergency Drill Schedule only required each school to conduct 6 fire and 8 active shooter and hostage situation drills during the 2020-21 school year instead of drills for each of the 10 months schools were in session.

Given the District's Emergency Drill Schedule required fewer than the statutorily required 160 (80 active shooter and hostage situation and 80 fire) emergency drills during the 8-month period of August 2020 through March 2021, we requested for examination all emergency drills conducted during that period. We found that only 47 (59 percent) of the 80 required active shooter and hostage situation drills and 32 (40 percent) of the 80 required fire emergency drills were conducted. In response to our inquiries, District personnel indicated that they misinterpreted the CFO guidance that safety education could replace the physical drills and believed the emergency drills were only required for 4 months during the 2020-21 fiscal year.

Additionally, although we requested, District records were not provided to support certification by the Sheriff that all 40 District school guardians had completed the training requirements. Our examination of the Board-approved agreement with the Sheriff disclosed that the agreement did not require the Sheriff to provide evidence of the certifications to the District and District procedures did not require verification of the certifications. Subsequent to our inquiry, the District received documentation from the Sheriff that certified the guardians had completed the required training.

Absent effective procedures to require, ensure, and document the timely conduct of required active shooter and hostage situation and fire emergency drills, or that alternative school safety education is

³ Chief Financial Officer Directive 2020-13, which was prompted by the effects of the COVID-19 pandemic.

⁴ Section 1006.12(1) and (3), Florida Statutes.

⁵ Section 30.15(1)(k)2., Florida Statutes.

⁶ Section 30.15(1)(k), Florida Statutes.

provided, and that school guardians complete the required training, the District cannot demonstrate compliance with State law and the Fire Code or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with the State school safety laws. Such enhancements should include procedures to verify and document that, for each month school is in session, each District school conducts the required number of active shooter and hostage situation and fire emergency drills. In addition, the Board agreement with the Sheriff should require the Sheriff to provide the District with certifications that school guardians are appropriately trained and the District should document that a certification was received for each school guardian.

Finding 2: Mental Health Care Services

State law⁷ requires the District to designate a school safety specialist to ensure that District school personnel receive youth mental health awareness and assistance training. Pursuant to State law,⁸ the District received a mental health assistance allocation totaling \$293,833 for the 2020-21 fiscal year to establish or expand school-based mental health care services and related training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, established procedures were not always effective to ensure that the District complied with statutory mental health training requirements. Specifically, we examined District records for 45 of the 894 District school employees, as of March 30, 2021, and found that 13 of the 45 employees had not completed the required mental health training. In response to our inquiry, District personnel indicated that, although mental health training was provided for District personnel on a periodic basis, District procedures did not identify and track employees who had not yet received the training or verify employees' completion of the training.

Youth mental health awareness and assistance training helps school personnel identify and understand the signs of emotional disturbance, mental illness, and substance use disorders and provides such personnel with the skills to help a person who is developing or experiencing an emotional disturbance, mental health, or substance use problem. Without the required training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing such training for all District personnel, the District cannot demonstrate compliance with State law. In addition, documented training enhances public awareness of District efforts to provide essential services.

Recommendation: The District should establish procedures to document when each school employee completes the youth mental health awareness and assistance training and to identify those employees who have not yet received the training.

Finding 3: Background Screenings

State law⁹ requires that noninstructional contractors (and their personnel) who are permitted access on school grounds when students are present or who have direct contact with students must undergo a level

⁷ Section 1012.584, Florida Statutes.

⁸ Section 1011.62(16), Florida Statutes.

⁹ Sections 1012.465, and 1012.467, Florida Statutes.

2 background screening¹⁰ at least once every 5 years unless the individuals are under the direct supervision of a school district employee or contractor who has had a criminal history check and meets the statutory background screening requirements. State law¹¹ also requires the District to verify the results of the background screening of these individuals (i.e., contractor workers) whose background screening was completed by another school district within the last 5 years using the shared system implemented by the Florida Department of Law Enforcement (FDLE).

To promote compliance with the statutory background screening requirements, District procedures typically require the Human Resources (HR) Department to ensure that the contractor workers who have access to school grounds undergo required background screenings every 5 years. However, the District did not maintain a comprehensive list of contractor workers to monitor background screenings.

The HR Department issues a badge to each contractor worker they fingerprint, unless the contractor worker was already fingerprinted in another Florida school district and issued a Florida Public School Contractors' badge that includes the contractor's picture and badge expiration date. For vendors contractually obligated to ensure their contractor workers are properly screened, school personnel rely on vendor-issued identification badges to permit entry on school grounds. School personnel are to prohibit contractor workers without a current screening badge or other appropriate identification from entering school grounds.

To determine whether required background screenings had been timely performed, we requested for examination background screening records, as of March 2021, for 30 contractor workers related to 5 vendor contracts identified as having direct contact with students and requiring background screenings for the workers. For 11 contractor workers related to 3 of the 5 vendor contracts, the District did not obtain screening results or confirm that the required background screenings were performed and no unsuitable backgrounds existed.

We requested the District to obtain from the vendors the background screenings for the 11 contractor workers and our examination of the provided documentation disclosed that:

- The background screening for 1 contractor worker was not performed.
- Another contractor worker's screening was due May 2020 but was not performed until January 2021, 8 months late.
- The 9 other contractor worker background screenings were timely performed and no unsuitable backgrounds were noted. However, our procedures cannot substitute for management's responsibility to ensure and document that background screenings are performed for all contractor workers and no unsuitable backgrounds exist.

In response to our inquiry, the District indicated that, due to staff transitions in the HR Department, the District did not maintain a comprehensive list of contractor workers to use to ensure that all contractor worker background screenings are obtained and evaluated at least once every 5 years. According to the District, for certain contractors, the District relied on contract assurances that background screenings

¹⁰ A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the FDLE and national criminal history records checks through the Federal Bureau of Investigation.

¹¹ Section 1012.467(2)(f) and (7)(a), Florida Statutes.

would be performed as required. However, District reliance on the contractor screening process provides limited assurance as to the effectiveness of that process.

Absent effective controls to ensure that required background screenings are timely obtained by contractor workers and that the results of the screenings are reviewed by the District, there is an increased risk that individuals with unsuitable backgrounds may be allowed access to students. A similar finding was noted in our report No. 2019-094.

Recommendation: The District should take action to identify contractor workers who have not obtained the required background screenings; ensure screenings are promptly obtained; and make decisions as necessary, based on evaluations of the screening results. In addition, to help monitor and ensure that required background screenings are performed before the contractor workers access school grounds and at least once every 5 years thereafter, we recommend that the District establish a comprehensive, up-to-date list of contractor workers subject to background screenings.

Finding 4: Advisory Councils

State law¹² requires school boards to establish an advisory council for each school to implement school improvement and accountability pursuant to State law.¹³ Although schools are strongly encouraged to establish school advisory councils, school boards of any school district with a student population of 10,000 or fewer may establish a district advisory council to include at least one duly elected teacher from each school in the district. Because the District had less than 10,000 students, the Board established a District Advisory Council for the 2020-21 fiscal year; however, the Board had previously established advisory councils at each of the ten schools in the District and those councils continued to function during that year.

State law¹⁴ requires that reasonable notice of public meetings be given and minutes of public meetings be promptly recorded and open for public inspection. State law¹⁵ also requires the advisory councils to adopt bylaws establishing procedures for scheduling meetings when parents, students, and other members of the community can attend and to record minutes of the meetings. Board policies¹⁶ provide that the advisory councils are subject to State law and require the advisory councils to hold regular meetings open to the public and advertise to the school community the agenda of each upcoming meeting. According to District personnel, advisory councils notify the public of meetings through District internal applications, school newsletters, school Web sites, and school calendars.

To evaluate District compliance with the statutory requirements, we requested for examination District records related to the advisory councils and advisory council meetings held for the District Advisory Council (DAC) and advisory councils at the ten schools during July 2020 through March 2021. As shown in Table 1, our examination of District records and discussions with District personnel relating to the DAC and the school advisory councils at Branford Elementary School (BES), Branford High School (BHS), Suwannee Riverside Elementary (SRE), Suwannee Springcrest Elementary (SSE), Suwannee Pineview

¹² Section 1001.452, Florida Statutes.

¹³ Sections 1001.42(18) and 1008.345, Florida Statutes.

¹⁴ Section 286.011(1) and (2), Florida Statutes. Chapter 286, Florida Statutes, is referred to as the Sunshine Law.

¹⁵ Section 1001.452(1)(d), Florida Statutes.

¹⁶ Board Policy No. 2.04 – *School Advisory Councils*.

Elementary (SPE), Suwannee Middle School (SMS), Suwannee High School (SHS), Suwannee Virtual School (SVS), Suwannee Opportunity School (SOS), and RiverOak Technical College (RTC) disclosed various instances of noncompliance with State law and Board policies.

Table 1
Summary of Advisory Council Noncompliance
By Council

	DAC	BES	BHS	SRE	SSE	SPE	SMS	SHS	SVS	SOS	RTC
Advisory Council had not adopted bylaws									✓	✓	
Evidence of public notice not provided for all Council meetings held ^a	✓						✓				
Minutes not available for all Council meetings held ^b		✓	✓		✓				✓		
No evidence Council meetings held										✓	✓

^a Evidence of public notice was not provided for 12 of the 13 meetings held by these two advisory councils.

^b Minutes were not available for 9 of the 19 meetings held by these four advisory councils.

According to District personnel, documentation to demonstrate the advisory councils' compliance was not always maintained due to effects of the COVID-19 pandemic on normal operations.

In addition, although State law does not prohibit the existence of both district and school advisory councils, and we noted no conflicting actions taken by the councils, District records did not identify which advisory council should take precedence should conflicts or disagreements occur between the DAC and school advisory councils. In response to our inquiry regarding the decision to continue the individual school advisory councils after the DAC was established, District personnel indicated that they misunderstood that the DAC could replace the school advisory councils.

Absent effective procedures to require and ensure District compliance with statutory school advisory council requirements, there is an increased risk that the councils may not establish appropriate bylaws, properly notice and hold the required meetings, document actions taken at the meetings, or properly inform the public of advisory council activities. A similar finding was noted in our report No. 2019-094. In addition, absent documentation evidencing the necessity for continuing the individual school advisory councils after establishing the DAC and identifying which council takes precedence, there is a risk that council activities may be inefficient, duplicative, or conflict with each other.

Recommendation: The Board should decide whether the advisory councils at each school should continue to function or whether the District Advisory Council will replace the individual school advisory councils. The Board's decision should be documented and, if the Board decides that the individual school advisory councils and the District Advisory Council should both continue to function, the Board should establish how conflicts or disagreements in actions taken by the councils will be resolved. In addition, District procedures should be enhanced to ensure compliance with the statutory school advisory council bylaws and meeting requirements.

Finding 5: Contracted Services

Effective management for contracted services requires and ensures that contract provisions establish the basis for payment and that records are maintained to evidence satisfactory receipt of contracted services by personnel with direct knowledge of the services before payments are made. To help monitor

contracted services, Board policies¹⁷ require that persons entering the premises of a school to report the purpose of the visit to the principal or principal supervisory designee.

According to District personnel, each school maintains a visitor log that documents visitor arrival and departure dates and times, and the contracted services performed. However, District procedures had not been established to require and ensure that, prior to payment, District personnel verify that contracted services on school premises are received as the Board expects by reconciling contract terms, school visitor logs, and vendor invoices or conducting other appropriate procedures.

For the period July 2020 through March 2021, payments for contracted services totaled \$1.2 million. To evaluate District controls over these services and the related payments, we examined District records supporting ten selected payments totaling \$192,720. Included in our examination were payments totaling \$33,170 to three companies that provided learning coach and student therapy services at eight schools. Contracts with the three companies stipulated that providers would invoice the District for services provided at hourly rates that ranged from \$22.50 to \$100, or at a fixed rate by service provided. Our examination disclosed that the service time frames and related costs on the company invoices generally agreed with the respective contract's terms. However, although we requested, District records were not provided to demonstrate that someone with direct knowledge of the services confirmed that the services conformed to the company invoices and contract terms.

Subsequent to our inquiry, District personnel indicated they would develop procedures for the 2021-22 fiscal year to require school personnel who have direct knowledge of the provided contracted services to confirm satisfactory receipt of the services prior to payment. Absent effective procedures for documenting satisfactory receipt of contracted services, there is an increased risk that the District may overpay for services, the services may not be received consistent with the Board's expectations, and any overpayments that occur may not be timely detected and recovered.

Recommendation: The District should continue efforts to ensure that, prior to payment, contracted services received conformed to contract terms and vendor invoices. For contracted services on school premises, such enhancements could include verifications that school visitor logs are properly completed to reflect the purpose for, and duration of, the person's presence on school premises and reconciliation of the logs to contract terms and vendor invoices before payments are made.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-094 except that Findings 3 and 4 were also noted in that report as Findings 2 and 1.

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

¹⁷ Board Policy 9.07, *Visitors*.

information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2021 through June 2021 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 selected District processes and administrative activities, including, but not limited to, District information technology resources and related controls, public meetings and communications, school safety, fiscal transparency, compensation, 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. 2019-094.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those 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 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 2020-21 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, Board policies and District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities.
- Reviewed Board information technology (IT) policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employee 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 8 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 14 accounts.
 - Tested the 12 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 9 accounts.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 41 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.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for 23 of the 75 employees who separated from District employment during the audit period to determine whether the access privileges had been timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.

- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether a comprehensive IT risk assessment had been established to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated Board policies and District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Examined minutes of advisory board meetings during the audit period to determine whether District records evidenced compliance with Sunshine Law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- From the population of \$976,712 total workforce education program funds expenditures during the period July 2020 through March 2021, examined District records supporting 25 selected expenditures totaling \$44,968 to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Examined 20 selected certifications from the population of 51 industry certifications eligible for 2020-21 fiscal year performance funding to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,929 reported contact hours for 25 selected students from the population of 11,516 contact hours reported for 99 adult general education instructional students during the Fall 2020 Semester to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2020-21 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).
- From the compensation payments totaling \$31 million to 928 employees during the period July 2020 through March 2021, examined District records supporting compensation payments totaling \$66,525 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 supporting teacher salary increase allocation payments totaling \$923,014 to 357 teachers and the required reports submitted to the FDOE (salary distribution plan and expenditure report) to determine whether the District submitted applicable reports to the FDOE and used the funds in compliance with Section 1011.62(18), Florida Statutes.
- Examined District records during the period July 2020 through March 2021 for 30 employees selected from the population of 887 employees and 30 selected contractor workers identified as having direct contact with students to assess whether individuals 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 the effectiveness of 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 the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6), Florida Statutes.
- Evaluated District procedures for acquiring health insurance for officers and employees and examined related records to determine whether the District complied with Section 112.08, Florida Statutes. We also reviewed the reasonableness of procedures for acquiring other types of commercial insurance to determine whether the basis for selecting insurance carriers was documented in District records and conformed to good business practices.
- 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.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1011.62(16) and 1012.584, Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. For the ten District employees required to file statements of financial interests or holding key positions, 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.
- 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, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$14 million during the period July 2020 through March 2021, we evaluated documentation supporting 30 selected payments for general expenditures totaling \$20,600.
- From the population of expenditures for contracted services totaling \$1.2 million during the period July 2020 through March 2021, examined supporting documentation, including the contract documents, for ten selected payments totaling \$192,720 related to ten contracts to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
 - The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.

- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district 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 "Sherrill" and last name "Norman" clearly legible, and "F." as a middle initial.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

SUWANNEE COUNTY SCHOOL DISTRICT

JERRY TAYLOR
DISTRICT 1
NORMAN CRAWFORD
DISTRICT 2
TIM ALCORN
DISTRICT 3



ED DA SILVA
DISTRICT 4
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TED L. ROUSH
Superintendent of Schools

August 6, 2021

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

Dear Ms. Norman:

Pursuant to the provisions of Section 11.45(4)(d), Florida Statutes, we are providing this response to the findings cited in the operational audit of the Suwannee County District School Board for the fiscal year ending June 30, 2021.

Finding No. 1: School Safety

In response to deficiencies identified by this audit finding, the District will ensure that the required emergency drill documentation is accurately maintained at the district level to secure compliance with applicable laws. Documentation will be maintained as evidence to support each scheduled emergency drill was conducted and verified by the Safety Specialist on a monthly basis. The appropriate number of emergency drills will be scheduled and increased fidelity will be provided to guarantee compliance.

Guardian certification documentation will be maintained at the district level for all employees who volunteer for the program. Although individual guardian volunteer training records are maintained by the Sheriff's office, those records will be provided to the district upon request. The agreement between the District and the Sheriff's Department will be amended to provide for evidence of school resource officer certifications upon request.

Finding No. 2: Mental Health Care Services

In response to the deficiencies identified by this audit finding, the District will establish procedures to identify new school employees through the department of human resources' employment recommendations. All newly hired school personnel will receive Youth Mental Health First Aid (YMHFA) training within the first year of their employment; exceptions are those new hires employed after March. YMHFA courses will be held on professional

*"Suwannee County School District will be a system of excellence ensuring all students are prepared for personal success."
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Ms. Sherrill Norman
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development days, rotating locations to include administrators, teachers, paraprofessionals, custodians, nurses, school resource officers, food service workers, office staff, and transportation staff. All participants will be required to sign in on the district sign-in sheet and the YMHFA sign-in sheet at the beginning of the course to ensure proper documentation is obtained. Documentation will be maintained by the Director of Student Services or the assigned designee.

Finding No. 3: Background Screenings

In response to the deficiencies identified by this finding, the District will continue to improve and review procedures to ensure that the contractor workers who have access to school grounds undergo required background screenings every five years. Furthermore, the Department of Human Resources staff will develop and maintain a comprehensive list of contractor workers to monitor background screenings. This list will be monitored on a regular basis to ensure that certain background screenings are obtained, documented, and evaluated in a timely manner.

Finding No. 4: Advisory Councils

In response to the deficiencies identified by this finding, the District has initiated changes that will provide for future compliance. All school administrators have been educated regarding the role of their school's parent and community organization, formerly referred to as their School Advisory Council (SAC). Beginning with the 2021-2022 school year, each school will rename their school-based organization to eliminate confusion regarding their role and statutory responsibilities.

The District Advisory Committee (DAC) will update their bylaws to include membership requirements from each school's parent and community organization.

School Board policy will be updated to reflect the above recommendation related to the interaction between the DAC and school organizations. To demonstrate transparency in meeting requirements, the 2021-2022 School District Parent Calendar will include the DAC meeting dates included for the upcoming school year.

The DAC website will be redesigned to become a hub of information for parents, teachers, community members, and other stakeholders.

Finding No. 5: Contracted Services

In response to the deficiencies identified by this finding, the District will require the Student Services Department to provide each school with a separate log for contractors to document arrival and departure dates and times. Upon receipt of invoices from contractors, Student Services Department personnel will verify that services were performed by checking visitor logs and vendor invoices for signature of school personnel who have direct knowledge of the service provided.

Ms. Sherrill Norman
August 6, 2021
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The Suwannee County District School Board accepts your comments and recommendations with regard to its fiscal year 2020-2021 operational audit report in a positive and constructive manner. The recommendations will be reviewed and corrective action implemented during the current fiscal year.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ted Roush", is written over the word "Sincerely,".

Ted Roush
Superintendent of Schools