

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-029
October 2021

**COLUMBIA COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Alex L. Carswell served as Superintendent of the Columbia County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Narragansett Smith, Vice Chair from 11-17-20	1
Dana Brady-Giddens	2
Steve Nelson, Chair through 11-16-20	3
Keith Hudson	4
Stephanie K. Johns, Chair from 11-17-20, Vice Chair through 11-16-20	5

The team leader was Summer B. Elledge, CPA, and 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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COLUMBIA COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Columbia County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-087. Our operational audit disclosed the following:

Finding 1: The District did not always verify that applicable contractor workers had received required background screenings at least once every 5 years.

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

Finding 3: The District did not verify that school resource officers (SROs) had completed the statutorily required psychological screening and mental health crisis intervention training.

Finding 4: District controls over SRO contract services and related payments need enhancement. A similar finding was noted in our report No. 2019-087.

Finding 5: As of March 2021, the District had not complied with State law by posting on its Web site the proposed and tentative budgets for the 2020-21 fiscal year and the link to the Web-based fiscal transparency tool developed by the Florida Department of Education.

Finding 6: The District needs to strengthen controls over the collection of school-age child care fees.

Finding 7: The District did not obtain documentation to support the eligibility of all dependents enrolled in the District health insurance plan. In addition, the District had not established procedures to document periodic verifications to ensure that dependent participants in the plan remain eligible. A similar finding was noted in our report No. 2019-087.

BACKGROUND

The Columbia 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 Columbia County. The governing body of the District is the Columbia 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 14 elementary, middle, high, and specialized schools; sponsored one charter school; and reported 9,815 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Background Screenings for Contractor Workers

State law¹ requires that each person hired or contracted to serve in an instructional or noninstructional capacity who are permitted access on school grounds when students are present or who have direct contact with students must undergo a level 2 background screening² 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 law³ also requires the District to verify the results of the background screening of 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).

Discussions with District personnel disclosed that the Purchasing Department issues a badge containing the contractor worker's picture and badge expiration date to each contractor worker fingerprinted by the Department, unless another school district already fingerprinted the individual and issued a Florida Public School Contractors' badge with that information. For vendors contractually obligated to ensure their 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 from entering school grounds. However, the District did not maintain a comprehensive list of contractor workers to monitor background screenings.

To determine whether required background screenings had been timely performed, we examined District contract and payment records and identified 17 vendors with 74 contractor workers who had direct contact with students. We requested for examination the background screenings, as of March 2021, for 37 of the contractor workers. For 8 contractor workers employed by 2 of the 17 vendors, the District had not obtained screening results or otherwise verified 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 8 contractor workers and found that the background screenings for:

- 4 contractor workers were not performed.
- The 4 other contractor workers 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 management oversight, the District did not maintain and monitor a comprehensive list of contractor workers to ensure that all contractor worker background screenings are obtained and evaluated at least once every 5 years. According to District personnel, for certain contractors, the District relied on contract assurances that background screenings

¹ Sections 1012.32, 1012.465, 1012.467, 1012.468(2), and 1012.56(10), Florida Statutes.

² 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.

³ 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 District personnel, there is an increased risk that individuals with unsuitable backgrounds may be allowed access to students.

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 and appropriately update a comprehensive list of contractor workers subject to background screenings.

Finding 2: Mental Health Care Services

State law⁴ 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,⁵ the District received mental health assistance allocations totaling \$429,976 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 1,396 District school employees, as of June 2021, and found that 6 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 school employees, 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 ensure that all school employees complete the youth mental health awareness and assistance training. Such procedures should identify those employees who have not yet received the training and document when each school employee completes the training.

⁴ Section 1012.584, Florida Statutes.

⁵ Section 1011.62(16), Florida Statutes.

Finding 3: Safe Schools

For the protection and safety of school personnel, property, students, and visitors, State law⁶ requires that the Board and Superintendent partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) at each school facility. SROs must undergo criminal background checks, drug testing, and a psychological evaluation, be certified law enforcement officers, and are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

The Board contracted with the Columbia County Sheriff's Office (CCSO) for 19 SROs at the 14 District schools and the charter school. The contract provided that the SROs were certified deputies and, therefore, subject to criminal background checks and drug testing; however, neither the contract nor other District records indicated that the SROs had to undergo a psychological evaluation or had completed mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. Subsequent to our inquiry, the District obtained verification from the CCSO to demonstrate that 13 SROs received psychological evaluations and 15 received mental health crisis intervention training; however, records were not provided to demonstrate that:

- 6 SROs had received a psychological evaluation.
- 4 SROs received mental health crisis intervention training before services were provided. In June 2021, after completion of the 2020-21 school year, the 4 SROs received the required training.

According to District personnel, the District relies on CCSO to ensure that SRO psychological evaluations and mental health crisis intervention training were completed. Notwithstanding, absent District timely verification of the required evaluations and crisis intervention training for SROs, the District has limited assurance that SROs were evaluated as required and trained to properly avert, or intervene during, school crises. In addition, absent effective policies to require and ensure documented verification of SRO requirements, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should maintain records to demonstrate compliance with State school safety laws. Such efforts should include ensuring and documenting timely verifications that each SRO receives the required psychological evaluation and training.

Finding 4: Contract Monitoring School Resource Officer Services

Effective contract management requires and ensures that records are maintained to evidence satisfactory receipt of contracted services by personnel with direct knowledge of the services prior to payment.

For the period July 2020 through March 2021, the District paid a total of \$2.2 million for contracted services. To determine the propriety of these payments, we examined District records supporting ten selected payments totaling \$303,863 related to ten contracts. While District records evidenced that the District had designed and implemented internal controls that generally ensured payments were

⁶ Section 1006.12, Florida Statutes.

consistent with contract terms and provisions, we found that District records did not evidence SRO services were received in exchange for a contract payment of \$72,349 to the CCSO for those services.

We expanded our procedures to evaluate District records supporting all payments associated with the CCSO contract for the 2020-21 fiscal year and found that the Board approved a \$868,188 fixed-price contract with the CCSO for 19 SROs at the 14 District schools and 1 charter school. According to the contract, the SROs would work a minimum of 40 hours per week and the District would be invoiced monthly for the services provided during the 12-month term. However, the CCSO invoices did not identify the SRO work days and hours and the District did not maintain sign-in, sign-out sheets or other records to evidence that school personnel with direct knowledge of the SRO services verified satisfactory receipt of the services, including that the required service hours were provided. According to District personnel, they relied on the CCSO to ensure that the SROs worked the contracted hours. Notwithstanding, District reliance on CCSO procedures provides limited assurance that SRO services were received as expected.

Absent effective procedures for ensuring CCSO invoices contain sufficient detail of the services provided, such as SRO work days and hours, verifying that the minimum number of service hours were provided, and requiring personnel with direct knowledge of SRO services to document the satisfactory receipt of the services by prior to payment, there is an increased risk that the District may overpay for such services, the services may not be received consistent with the Board's expectations, and any overpayments that occur may not be timely detected or recovered. A similar finding was noted in our report No. 2019-087.

Recommendation: District controls should be enhanced to ensure that CCSO invoices provide sufficient detail of SRO work days and hours, school personnel with direct knowledge of the SRO services verify that the minimum service hours were provided and document satisfactory receipt of the services, and, prior to payment, District personnel verify that invoices conform to contract provisions and the services received.

Finding 5: 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,⁷ 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, 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 on:

- The ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- The ratio of FTE students to FTE administrative personnel.
- The total operating expenditures per FTE student.
- The total instructional expenditures per FTE student.
- The general administrative expenditures as a percentage of total budget.
- The rate of change in the General Fund's ending fund balance not classified as restricted.

⁷ Section 1011.035(2), Florida Statutes.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE) pursuant to State law⁸ 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 Web site in a manner that is readily accessible.

At the time of our review in March 2021, the official budget for the 2020-21 fiscal year and the required graphical representations were displayed on the District Web site; however, the District had not posted the proposed and tentative budgets for that fiscal year or a link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that the proposed and tentative budgets and a link to the Web-based fiscal transparency tool were not posted due to management oversight.

Subsequent to our inquiry, in May 2021 the District posted on the District Web site the proposed and tentative budgets for the 2020-21 fiscal year and a link to the Web-based fiscal transparency tool. Providing the required fiscal 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.

Finding 6: School-Age Child Care Fee Collections

The District operates fee-supported, school-age child care programs after school at eight District schools. State Board of Education (SBE) rules⁹ authorize the Board to establish appropriate fees for such programs and during the period July 2020 through March 2021, the District recorded \$325,935 in child care fee collections.

Effective controls over the child care fee collection process promote accountability and the safeguarding of collections and require that:

- Responsibilities for recording fee assessments, student attendance, and fee collections be appropriately separated from fee collection duties. If, because of the limited number of staff the separation of incompatible duties is not practical, compensating controls, such as supervisor-documented comparisons of historical and current child care fee collections, periodic observations of child care attendance, and evaluations of the reasonableness of fee collections based on the comparisons and observations, should be implemented.
- Fees be collected before services are rendered.

District child care procedures require schools that provide child care programs to create a budget and collect weekly program fees by Friday before the participation week. Schools individually established their fee schedules, some of which included various discounts for multiple children and District employees and fee exemptions. However, the Board had not approved any child care fees, discounts, or fee exemptions. Absent Board-established fee amounts, the District cannot demonstrate that the school-age

⁸ Section 1010.20, Florida Statutes.

⁹ SBE Rule 6A-1.09983, Florida Administrative Code.

child care programs consistently operated in accordance with Board expectations and complied with SBE rules for establishing program fees.

To evaluate the adequacy and sufficiency of District controls over the child care fee collection process, we inquired of District personnel and examined District procedures and records associated with the Eastside Elementary and Westside Elementary Schools' child care programs, generating fee collections totaling \$149,445 for the period July 2020 through March 2021. We found that controls over these programs could be enhanced. Specifically:

- An inappropriate separation of duties existed as the child care program directors at each school had the ability to record student attendance, collect fees, issue prenumbered receipts, and maintain student account ledgers. Additionally, compensating controls were not in place to mitigate the inappropriate separation of duties. Without adequately separating incompatible duties or establishing adequate compensating controls, errors or fraud, should they occur, may not be timely detected and resolved.
- Our examination of District records supporting fees totaling \$890 that should have been assessed and collected for the week ended March 19, 2021, for 15 selected students at Eastside Elementary and 15 selected students at Westside Elementary disclosed that:
 - 20 of the 30 students were provided services before fees totaling \$542 were collected, contrary to District procedures. In response to our inquiries, District personnel indicated that they work with parents when possible to ensure child care services are not interrupted. However, failure to collect fees before services are rendered increases the risk that fees may not be collected.
 - As established by the Westside Elementary School fee schedule, fees were discounted by a total of \$30 for 2 of the 15 students because the students' parents were District employees. Notwithstanding, fee discounts were not approved by the Board.

Recommendation: The Board should adopt child care program fee schedules, including any Board-approved fee discounts or exemptions. Additionally, District child care fee collection procedures should be enhanced to include appropriate controls over fee assessments and collections that ensure:

- **Incompatible duties are appropriately separated or, if the District does not have a sufficient number of staff to appropriately separate duties, compensating controls exist.**
- **Fees are properly assessed and collected in accordance with a Board-established fee schedule before services are rendered.**

Finding 7: Health Insurance Plan Dependent Eligibility

For the period July 2020 through March 2021, the District provided health insurance for District employees and their dependents and contributed \$5.3 million toward health insurance premium costs. As of March 31, 2021, the District health insurance plan insured 968 employees, 40 retirees, and 581 dependents. Pursuant to State law,¹⁰ retirees who elect to continue participation in the District's health insurance plan pay a premium cost of no more than the premium cost applicable to active employees. Eligible dependents include spouses, qualifying children, and qualifying grandchildren if under the legal custody of the employee or retiree. To ensure that only eligible dependents participate

¹⁰ Section 112.0801, Florida Statutes.

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

To enroll in the District health insurance plan, employees and retirees are required to complete a benefit enrollment application that includes each insured dependent's name, social security number, and date of birth. The application is to be completed when an individual is hired, during open enrollment periods, or after a qualifying life event such as marriage, birth, or adoption. Although District records evidenced that District personnel reconciled health insurance billings to the online administrator records to ensure that insurance premiums were only for eligible employees and retirees, the District had not established procedures to require documented verification of evidence supporting dependent eligibility, such as birth and marriage certificates for child and spouse dependents or that health insurance plan participants' dependents continued to be eligible for plan services. According to District personnel, procedures had not been established due to administrative turnover.

As part of our audit, we requested for examination District records supporting verifications of the eligibility of 68 dependents enrolled in the District health insurance plan as of March 31, 2021. However, District records evidencing District actions to verify 65 of the 68 dependents' eligibility were not provided. According to District personnel, although the contracted health insurance online administrator required documentation evidencing dependent eligibility when employees and retirees made changes outside the open enrollment periods due to a qualifying event, such as a birth or marriage, the administrator did not require employees and retirees to provide documentation evidencing dependent eligibility upon employment or during open enrollment periods. Our examination of the health insurance online administrator contract disclosed that the contract did not require the health insurance online administrator to obtain documentation and verify dependent eligibility.

Without dependent eligibility verification procedures, there is an increased risk that dependents receiving insurance benefits may not be eligible for those benefits. In addition, claims for ineligible dependents could result in increases in future health insurance premium costs paid by the District, District employees, and the District's participating retirees. A similar finding was noted in our report No. 2019-087.

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

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-087 except that Findings 4 and 7 were also noted in that report as Findings 3 and 4, respectively.

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 2021 through August 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, school safety, fiscal transparency, compensation, and other expenses. 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. 2019-087.
- 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, 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 applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we evaluated the update access privileges to critical ERP systems for finance and HR application functions resulting in the review of the appropriateness of access privileges granted for the 22 accounts.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 48 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. Specifically, we reviewed selected user access privileges for 10 of the 82 employees who separated from District employment during the period July 2020 through March 2021 to determine whether the access privileges had been timely deactivated.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Determined whether a comprehensive IT data loss prevention plan had been developed.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated Board policies and District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- From the population of expenditures totaling \$4.1 million for the period July 1, 2020, through June 28, 2021, from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures totaling \$1.2 million to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.

- For the workforce development funds expenditures totaling \$214,220 during the period July 2020 through March 2021, examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 8,933 contact hours reported for 166 adult general education instructional students during the Fall 2020 Semester, examined District records supporting 2,180 reported contact hours for 30 selected students 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.
- Evaluated District controls over District child care program fee collections totaling \$325,935 during the period July 2020 through March 2021. Specifically, we selected child care programs at two schools, Eastside Elementary School and Westside Elementary School, with fee collections totaling \$149,445 to determine whether program fees were properly assessed, recorded in student account ledgers, agreed to attendance records, collected in advance of the services provided, and timely deposited. We also examined District records supporting fees totaling \$890 that should have been assessed and collected for the week ended March 19, 2021, at these two schools.
- 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 population of compensation expenditures totaling \$51.2 million during the period July 2020 through March 2021, examined District records supporting 30 selected compensation expenditures totaling \$59,031 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 \$1.6 million to 686 teachers and instructional personnel 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 Board policies, District procedures, and related records to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes.
- Examined District records during the period July 2020 through March 2021 for 30 employees and 37 contractor workers selected from the population of 1,501 employees and 74 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- 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 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 based on the

Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board-approved contributions.

- Evaluated District procedures for acquiring health insurance for officers and employees and examined related records to determine whether the District complied with Section 112.08, Florida Statutes.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports, along with other District records, for 9 of the District's 14 schools and 15 portables to determine whether timely action was taken to correct previously cited 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.
- 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.
- From the population of purchasing card (P-card) transactions totaling \$1.4 million during the period July 2020 through March 2021, examined documentation supporting 30 selected transactions totaling \$188,244 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled P-cards for the cardholder who separated from District employment during the audit period.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. For eight Board members and District employees required to file statements of financial interests, we reviewed Florida Department of State Division of Corporation records; statements of financial interests; 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 \$17 million during the period July 2020 through March 2021, we evaluated documentation related to 30 selected payments for general expenditures totaling \$126,106.
- From the population of expenditures for 54 contracted services totaling \$2.2 million during the period July 2020 through March 2021, examined supporting documentation, including the contract documents, for ten selected payments totaling \$303,863 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 written in a cursive style with a large, stylized initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



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ALEX L. CARSWELL, JR

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October 18, 2021

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KEITH HUDSON
STEVE NELSON

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

Dear Mrs. Norman,

Columbia County School District provides the following responses to the preliminary and tentative audit findings and recommendations for the operational audit.

Finding 1 – District staff will work to ensure there is full compliance with obtaining required background screenings.

Finding 2 – Employees that have not yet had training will be included in future trainings to ensure all staff are trained within a reasonable time after being hired.

Finding 3 – The District will continue to work with the Columbia County Sheriff's Office to ensure the Deputy's employed to serve at the schools have the required evaluations and training.

Finding 4 – District staff will establish and maintain a sign in procedure for Deputy's supporting our schools so we are able to confirm that hours worked are in accordance with the contract.

Finding 5 – Required postings were added for the 2020/21 fiscal year as indicated in the audit finding. The required postings for the 2021/22 fiscal year have also been added to the District website.

Finding 6 – Internal controls have been enhanced for the after school child care programs and a district-wide fee schedule is being included in the manual being submitted to the board for approval.

Finding 7 – Dependent eligibility has been added as a requirement for enrollment for the 2022 plan year. We will endeavor to obtain the required documentation for all employees enrolling in coverage that includes dependents.

Sincerely,

A handwritten signature in blue ink that reads 'Alex L. Carswell, Jr.' The signature is written in a cursive style.

Alex L. Carswell, Jr.

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