

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-045
November 2021

**LEVY COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Christopher A. Cowart served as Superintendent of the Levy County Schools from November 17, 2020, Jeffery R. Edison served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Cameron A. Asbell, Chair from 11-17-20	1
Tammy M. Boyle from 11-17-20	2
Christopher A. Cowart through 11-16-20, Vice Chair	2
Brad Etheridge	3
Paige S. Brookins, Chair through 11-16-20	4
Ashley Clemenzi, Vice Chair from 11-17-20	5

The team leader was Steve Kwon, CPA, and the audit was supervised by Denita K. Tyre, 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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LEVY COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Levy County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-099. Our operational audit disclosed the following:

Finding 1: Required background screenings were not always obtained for applicable contractor workers.

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

Finding 3: As of May 2021, the District had not complied with State law by posting on its Web site the required budget information for the 2020-21 fiscal year.

Finding 4: District controls over contracting for services and monitoring contracted services and the related payments could be enhanced. A similar finding was noted in our report No. 2019-099.

Finding 5: The District did not timely remove the information technology (IT) user access privileges of four former employees.

Finding 6: The District had not developed a comprehensive IT disaster recovery plan or annually tested the District's ability to access and run critical applications and processes from an alternate site in the event of a disaster.

BACKGROUND

The Levy 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 Levy County. The governing body of the District is the Levy 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 nine elementary, middle, high, and combination schools; sponsored two charter schools; and reported 5,396 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Contractor Worker Background Screenings

State law¹ 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

¹ Sections 1012.465 and 1012.467, Florida Statutes.

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).

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.

The Board routinely contracts for contractor services including psychologists, speech therapists, school crossing guard services, and athletic trainers. According to District records for the period July 2020 through April 2021, 219 contractor workers provided these services and were permitted access on school grounds when students were present or had direct contact with students. To determine whether required background screenings had been timely obtained, we requested for examination District records supporting the screenings for 13 selected contractor workers. We found that as of April 2021 the required background screenings had not been obtained for 7 contractor workers (4 school crossing guards and 3 athletic trainers).

In response to our inquiries, District personnel indicated that they did not obtain evidence to verify that the required screenings were conducted but relied on the companies who employed the contractors to perform the screening process. However, District reliance on the contractor screening process without documented verification of the screenings provides limited assurance as to the effectiveness of that process.

Absent effective controls to ensure that required background screenings are timely obtained and evaluated, there is an increased risk that contractor workers with unsuitable backgrounds may have direct contact with students. According to District personnel, efforts will be made to obtain records to verify that the required screenings for contractor workers are conducted.

Recommendation: The District should enhance procedures to ensure that background screenings for contractor workers are promptly obtained and evaluated, 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 contractor workers access school

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.

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 2: Mental Health Awareness and Assistance Training

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 a mental health assistance allocation totaling \$281,423 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, District records indicated only 213 (31 percent) of the 681 District school-based employees had completed the required mental health training as of September 1, 2021. In response to our inquiry, District personnel indicated that, although mental health training was provided for District personnel on a periodic basis, the District experienced difficulties training employees during the COVID-19 pandemic.

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 school 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 enhance efforts to schedule and provide each school employee the required youth mental health awareness and assistance training.

Finding 3: 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,⁶ 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. The 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 May 2021, the Board's 2020-21 fiscal year proposed and tentative budgets were not posted on the District Web site. In response to our inquiry, District personnel indicated that the budgets were initially posted to the Web site but were inadvertently replaced by the official budget due to miscommunication. Subsequent to our inquiry, in June 2021 the District posted the proposed and tentative budgets for the 2020-21 fiscal year to the Web Site.

⁴ Section 1012.584, Florida Statutes.

⁵ Section 1011.62(16), Florida Statutes.

⁶ Section 1011.035(2), Florida Statutes.

Providing the required budget information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate budget outcomes.

Recommendation: The District should ensure that each proposed and tentative budget is promptly and prominently posted on the District Web site pursuant to State law.

Finding 4: 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.

For the period July 1, 2020, through April 16, 2021, payments for contracted services totaled \$2.8 million. To evaluate District controls over these services and the related payments, we examined District records supporting 17 selected payments totaling \$957,252 and found that District controls over school resource officer (SRO) services and school crossing guard services could be enhanced. Specifically, for the 2020-21 fiscal year, the Board entered into 12-month contracts with:

- The Levy County Sheriff's Office (LCSO) to provide an SRO on normal school days at each of the 11 District schools. The contracts required that the District make semi-annual payments of \$366,038, totaling \$732,076 for the fiscal year, after the services were rendered. While the District paid the contract amounts, the contracts did not define specific time frames for the services.
- The LCSO, City of Chiefland, City of Williston, and City of Cedar Key to provide school crossing guard services at specified times on normal school days at District schools based on contracted hourly rates. For these services, the District paid a total of \$22,855.

Although we requested, District records were not provided to demonstrate that District personnel with direct knowledge of SRO and crossing guard services confirmed that the services provided conformed to the contract terms and reconciled to vendor invoices. According to District personnel, District procedures had not been established to require and ensure that school personnel with direct knowledge of the services verified and documented satisfactory receipt of the services. In response to our inquiry, District personnel indicated that they rely upon the contractors' attendance procedures to ensure that the SROs and crossing guards provide services in accordance with the contracts. Notwithstanding, District reliance on the contractors' procedures provides limited assurance that the services were received as expected.

Absent effective contract management controls, there is an increased risk that the District may overpay for services, the services may not be received consistent with Board expectations, and any overpayments that occur may not be timely detected or recovered. A similar finding was noted in our report No. 2019-099.

Recommendation: District procedures should be enhanced to ensure that contract provisions specify the basis for payment, including the time frame for SRO services. In addition, the District should establish procedures to require and ensure that District records evidence, prior to payment, that contracted services were received and conformed to contract terms and vendor invoices. Such procedures should require, before payment is made, documented confirmation by District personnel with direct knowledge of the services that the services received conformed to the contract terms.

Finding 5: Information Technology Timely Deactivation of User Access Privileges

Effective management of information technology (IT) user access privileges includes the timely deactivation of employee IT access privileges when an employee is reassigned to another District department or separates from employment. As certain critical systems and confidential or sensitive information stored in the systems are accessible through the District IT System, prompt deactivation of IT user access is necessary to ensure that IT user access privileges are not misused by a former employee or others to compromise District data or IT resources. In addition, documented periodic evaluations of employee access privileges help detect inappropriate or unnecessary access to data and IT resources.

According to District personnel, the HR Department inputs an employee's separation date into the District IT system, which notifies the Payroll Department of the personnel action. However, instead of receiving a similar notification from the District IT system, the Director of IT (Director) identifies employee separations by manually reviewing Board meeting minutes and deactivating IT user access privileges based on that review.

As part of our audit, we examined District records supporting the 71 individuals who had update access to the HR or finance modules within the District business application. Our evaluation of the update access privileges granted to 20 selected individuals disclosed that 4 former District employees retained their access privileges 180 to 977 days, or an average of 535 days, after their respective employment separation dates.

In response to our inquiries, District personnel indicated that periodic access evaluation procedures had not been established and that the untimely deactivations occurred because the Director did not timely identify the employment separations of these former employees through his review of Board meeting minutes and, therefore, did not promptly deactivate their access privileges. Although the IT user access privileges were eventually deactivated, and our procedures did not identify any errors or fraud as a result of the untimely deactivations, when IT user access privileges are not promptly deactivated, there is an increased risk that the privileges may be misused by former employees or others.

Recommendation: The District should enhance procedures to promptly deactivate IT user access privileges when a user separates from District employment. Such procedural enhancements could include an automated notification to the Director when employees will be separating from District employment and prompt deactivation of the employees' IT user access privileges. In addition, the District should document periodic evaluations of employee access privileges and promptly deactivate any inappropriate or unnecessary access.

Finding 6: Information Technology Disaster Recovery Plan

An important element of an effective internal control system over IT operations is a disaster recovery plan to help minimize data and asset loss in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel and critical applications, provide for backups of critical data sets, and provide a step-by-step plan for recovery. In addition, plan elements should be tested periodically to disclose any areas not addressed and to facilitate proper conduct in an actual disruption of IT operations.

The District participates in the North East Florida Educational Consortium (NEFEC) and obtains certain IT services, such as financial management, human resources, and other critical applications. NEFEC developed an IT disaster recovery plan whereby member districts agreed to serve as alternate processing sites for each other in the event of a disaster that interrupts critical IT operations. In addition, the District established an IT disaster recovery plan. Our evaluation of the District disaster recovery plan disclosed that the plan was not Board-approved, was not comprehensive and, due to oversight, lacked certain necessary critical elements and details. Specifically, the plan did not:

- Identify and prioritize the District's critical data, processes, and applications. The District should identify such data, processes, and applications for restoration in priority order given the timing of the disaster and the estimated prolonged outage. For example, District management may identify critical applications such as finance, human resources, student records, and other necessary applications for priority restoration.
- Provide detailed backup procedures and schedules of critical data. Detailed instructions should include identification of critical data sets to be backed up, frequency of backups, storage location, and how data will be accessed during a disaster.
- Detail specific procedures to be followed when NEFEC is inoperable or other events interrupt District operations and affect the recovery and restoration of finance, HR, and other critical applications. Procedures may include, but not limited to, detailed instructions for connection to an NEFEC recovery site should NEFEC become inoperable; identification of any critical infrastructure components, software, or supplies necessary for a recovery and the applicable vendor contracts; and detailed instructions for set up and configuration in the event less-experienced personnel must be relied upon for recovery operations.

Although the District had an alternate site agreement with other NEFEC school districts, the District had not established a testing schedule, and District personnel had not tested their ability to access and run critical applications and processes from an alternate site in the event of a disaster. The absence of critical elements and details from the District disaster recovery plan and the lack of annual testing of the plan may hinder District efforts to minimize the impact of, and timely recover from, a disaster or a disruption of operations.

Recommendation: The District should develop a comprehensive IT disaster recovery plan that includes all necessary critical elements and details, present the plan to the Board for approval, and annually test the plan to determine the District's ability to access and run critical applications and processes from an alternate site in the event of a disaster.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-099, except that Finding 4 was also noted in that report as Finding 6.

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 May 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, public meetings and communications, school safety, fiscal transparency, compensation, construction, 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. 2019-099.
- 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 account 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 appropriateness of access privileges granted to 8 of the 67 users with update access privileges to selected critical ERP system finance application functions.
 - Evaluated the appropriateness of access privileges granted to the 20 users with update access privileges to selected critical ERP system HR application functions.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined District records supporting the access privileges of the 54 individuals who had access to sensitive personal student information during the audit period to determine the appropriateness of and necessity for the access privileges based on the employees' assigned job responsibilities.
- 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 adequacy of District procedures related to security incident response and reporting.

- Evaluated the physical access controls at the District data center to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- Examined Board, committee, and advisory board meeting minutes 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 expenditures totaling \$8.3 million and transfers totaling \$3.1 million during the period July 1, 2020, through April 16, 2021, 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 \$2.8 million and \$2.3 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- 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).
- Examined Board minutes identifying surplus property deletions and disposals during the audit period, interviewed District personnel, and reviewed District records to evaluate the District's surplus property control procedures.
- From the population of 18 school administrators compensated a total of \$1.1 million during the 2019-20 fiscal year, examined documentation for 4 selected employees who were paid a total of \$289,277 to determine whether the District had developed adequate performance assessment procedures for school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and also determined whether a portion of each selected employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records supporting teacher salary increase allocation payments totaling \$860,320 during the audit period for 343 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 District records for the period July 1, 2020, through April 16, 2021, for 25 employees and 13 contractor workers selected from the population of 987 employees and 219 contractor workers to assess whether individuals who were permitted access on school grounds when students were present or 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 the effectiveness of Board policies and District procedures for the ethical conduct of 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.

- Examined documentation for the one significant construction project contract (guaranteed maximum price totaling \$35.9 million) with a construction management entity to determine compliance with Board policies and District procedures and provisions of State laws and rules. Also, for this project, we:
 - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether the sufficiency of such procedures ensured that subcontractors were properly selected and licensed.
 - Determined whether the Board established appropriate policies and District procedures addressing the negotiation and monitoring of general conditions costs.
 - Examined District records supporting two selected payments totaling \$2.4 million to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
- 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 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 85 contracted services payments totaling \$2.8 million during the period July 1, 2020, through April 16, 2021, examined supporting documentation, including the contract documents, for 17 selected payments totaling \$957,252 related to 16 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.
- From the population of expenditures totaling \$602,013 for the period July 1, 2020, through April 16, 2021, from selected State grant and appropriations, evaluated documentation supporting selected expenditures totaling \$580,395 to determine District compliance with the restrictions imposed on the use of these resources.
- 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 initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



SCHOOL BOARD OF LEVY COUNTY

CHRISTOPHER A. COWART

Superintendent

October 22, 2021

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

Dear Ms. Norman:

In connection with your operational audit, we have reviewed the preliminary and tentative audit report for the fiscal year end June 30, 2021.

Our responses to the audit findings and corrective action proposals are outlined below.

CAMERON ASBELL
District 1

TAMMY BOYLE
District 2

BRAD ETHERIDGE
District 3

PAIGE BROOKINS
District 4

ASHLEY CLEMENZI
District 5

Finding 1: Contractor Worker Background Screening

Recommendation: The District should enhance procedures to ensure that background screenings for contractor workers are promptly obtained and evaluated, 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 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.

SBLC Response

The district is reviewing current background procedures and will enhance areas as needed to ensure effective controls are in place for background screenings as recommended above.

Finding 2: Mental Health awareness and Assistance Training

Recommendation: The District should enhance efforts to schedule and provide each school employee the required youth mental health awareness and assistance training.

SBLC Response

The district is reviewing ways to enhance efforts to schedule and provide each school employee the required youth mental health awareness and assistance training.

Finding 3: Fiscal Transparency

Recommendation: The District should ensure that each proposed and tentative budget is promptly and prominently posted on the District Web site pursuant to state law.

SBLC Response

The district will continue to review procedures to ensure that each proposed and tentative budget is promptly and prominently posted on the District Web site pursuant to state law.

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Bronson, FL 32621

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FAX 352-486-5237

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*Our mission is to educate all students in a safe environment and
to graduate them ready for college and career success.*

Finding 4: Contracted Services

Recommendation: District procedures should be enhanced to ensure that contract provisions specify the basis for payment, including the time frame for SRO services. In addition, the district should establish procedures to require and ensure that District records evidence, prior to payment, that such contracted services were received and conformed to contract terms and vendor invoices. Such procedures should require, before payment is made, documented confirmation by District personnel with direct knowledge of the services that the services received conformed to the contract terms.

SBLC Response

The district is reviewing the most effective and efficient ways to comply with the Auditor General's recommendations.

Finding 5: Information Technology Timely Deactivation of User Access Privileges

Recommendation: The District should enhance procedures to promptly deactivate IT user access privileges when a user separates from District employment. Such procedural enhancements could include automated notification to the Director when employees will be separating from District employment and prompt deactivation of the employees' IT user access privileges. In addition, the district should document periodic evaluations of employee access privileges and promptly deactivate any inappropriate or unnecessary access.

SBLC Response

The district will continue to review procedures and enhance current processes, as needed, to comply with the recommendation above.

Finding 6: Information Technology Disaster Recovery Plan

Recommendation: The District should develop a comprehensive IT disaster recovery plan that includes all necessary critical elements and details, present the plan to the Board for approval, and annually test the plan to determine the district's ability to access and run critical applications and processes from an alternate site in the event of a disaster.

SBLC Response

The district will continue to review internal controls and enhance our current procedures to address the above recommendation.

Respectfully,



Christopher Cowart, Superintendent
Levy County School District