**Board Members and Superintendent**

During the 2020-21 fiscal year, Robert Pearce served as Superintendent of the Wakulla County Schools and the following individuals served as School Board Members:

<table>
<thead>
<tr>
<th>Board Member</th>
<th>District No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Verna Brock</td>
<td>1</td>
</tr>
<tr>
<td>Melisa Taylor, Chair from 11-17-20, Vice Chair through 11-16-20</td>
<td>2</td>
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<tr>
<td>Cale Langston</td>
<td>3</td>
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<tr>
<td>Joshua Brown from 11-17-20</td>
<td>4</td>
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<tr>
<td>Gregory Thomas through 11-16-20, Chair</td>
<td>4</td>
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<tr>
<td>Jo Ann Daniels, Vice Chair from 11-17-20</td>
<td>5</td>
</tr>
</tbody>
</table>

The team leader was Michael Nichols, and the audit was supervised by Maria G. Loar, 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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**State of Florida Auditor General**

Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722
WAKULLA COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Wakulla County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-051. 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. 2019-051, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information to occur.

BACKGROUND

The Wakulla 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 Wakulla County. The governing body of the District is the Wakulla 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 four elementary, two middle, one high, and two specialized schools; sponsored one charter school; and reported 4,948 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety

To provide for proper attention to health, safety, and welfare of students and District staff, State law 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 Protection Code (Fire Code), fire emergency drills must generally be conducted every month that a facility is in session. Board policies also require each school to hold emergency drills each month of the school year.

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1 Section 1006.07(4), Florida Statutes.
2 Section 20.2.4.2.3 of the Florida Fire Prevention Code, 7th Edition (2020).
3 Board Policy 3.40, Safe and Secure Schools.
To further provide for the protection and safety of students and staff, the Board and Superintendent are required, pursuant to State law,\(^4\) to partner with law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school guardians, at each District and charter school facility. SROs must be certified law enforcement officers and, among other things, complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

District procedures require emergency drills be physically performed and reported to the District Office the same day the drill is conducted. To determine whether, during the period August 2020 through May 2021, the required emergency drills (10 active shooter and hostage situation emergency drills and 10 fire emergency drills) were conducted at each of the seven District schools and one charter school, we requested for examination support for the 160 emergency drills (80 active shooter and hostage situation and 80 fire) for the eight schools. Our examination found that District records were not maintained to demonstrate the conduct of 24 (30 percent) of the 80 required active shooter and hostage situation drills and 18 (23 percent) of the 80 required fire emergency drills.\(^5\) In response to our inquiries, District personnel indicated that emergency drill requirements were communicated, and training materials were provided, to all District schools; however, reports were not always prepared by the schools and provided to the District Office. In addition, District personnel indicated that charter school drills were not monitored due to an oversight.

During the 2020-21 school year, the District contracted with the Wakulla County Sheriff’s Office (WCSO) to provide ten SROs for the seven District schools for each day school was in session.\(^6\) Our evaluation of District procedures and examination of District records disclosed that, although District personnel maintained records about school visitors, including visitor arrival and departure times, District procedures did not require SROs to document arrival and departure times. In response to our inquiries, District personnel indicated that they relied upon the WCSO’s attendance procedures to ensure that SRO services complied with Board-approved contracts. Notwithstanding, District reliance on these procedures provided limited assurance that the services were received as expected.

As part of our procedures, we also requested District records for examination to determine whether the ten SROs assigned to each school completed the required mental health crisis intervention training. In response to our inquiry, District personnel obtained correspondence from the WCSO demonstrating that two SROs completed the required training. According to the WCSO, the eight other SROs did not complete the training because classes were full due to imposed spacing restrictions caused by the COVID-19 pandemic. Notwithstanding this response, State law provides no exemptions from the required crisis intervention training.

Absent effective procedures to ensure and document that required active shooter and hostage situation and fire emergency drills are timely conducted, one or more SROs are present during school hours at each school, and SROs complete required mental health crisis intervention training, the District cannot

\(^4\) Section 1006.12(1), Florida Statutes.

\(^5\) Of the 24 unsupported active shooter and hostage situation emergency drills, 14 drills related to 4 of the 7 District schools and 10 related to the charter school. Of the 18 unsupported fire emergency drills, 8 drills related to 3 of the 7 District schools and 10 related to the charter school.

\(^6\) The District-sponsored charter school, during the 2020-21 fiscal year, received school guardian services and maintained time records to document receipt of the services.
demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

**Recommendation:** The District should enhance procedures to demonstrate compliance with State school safety laws. Such enhancements should include documented verification that:

- For each month school is in session, the seven District schools and one charter school conduct the required active shooter and hostage situation and fire emergency drills.
- At least one SRO is present during school hours at each of the seven District schools.
- SROs complete the required mental health crisis intervention training.

### Finding 2: Mental Health Care Services

State law\(^7\) 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 $266,345 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 care training requirements. Specifically, we examined District records for 604 District school employees, as of June 30, 2021, and found that 157 (26 percent) of the 604 employees had not completed the required mental health training. In response to our inquiry, District personnel indicated that, although mental health training was provided several times throughout the year, due to the COVID-19 pandemic, the District experienced logistical issues related to delivering the required 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 that training, the District cannot demonstrate compliance with State law. In addition, documented training enhances public awareness of District efforts to provide essential educational services by qualified staff.

**Recommendation:** The District should ensure that all school personnel timely receive the required youth mental health awareness and assistance training.

### Finding 3: Information Technology User Access Privileges

The Legislature has recognized in State law\(^9\) that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals, or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict employees from

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\(^7\) Section 1012.584, Florida Statutes.
\(^8\) Section 1011.62(16), Florida Statutes.
\(^9\) Section 119.071(5)(a), Florida Statutes.
accessing information unnecessary for their assigned duties and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent employees from accessing sensitive personal information inconsistent with their duties.

Pursuant to State law, the District identified each student using a Florida education identification number obtained from the Florida Department of Education (FDOE). Student SSNs are maintained within the District management information system (MIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. The District Personnel Handbook requires that access to student records be severely restricted and only those staff who have a job duty that requires continuing access should be authorized inquiry access only. The District Personnel Handbook also requires that only those having a direct, legitimate educational interest in a student may view, access, or otherwise make use of student information. District procedures also include periodic evaluations of IT user access privileges to student information to help monitor these privileges and that principals or their designees may have access but on a temporary, as-needed basis.

The Panhandle Area Educational Consortium provides student records data processing services for the District and maintains sensitive personal information of students, including SSNs, in the District MIS. As of June 2021, the District MIS maintained the SSNs for 27,943 former and 3,353 current District students, and 80 District employees had continuous IT user access privileges to this information. As part of our audit, we requested records to evaluate whether the 80 employees had a demonstrated need for their access and found that 29 employees, including principals and assistant principals, did not require continuous access to perform their duties.

In response to our inquiries, District personnel indicated that, during the 2020-21 fiscal year, the periodic evaluation procedures were not performed due to employee turnover and scheduling issues. Subsequent to our inquiry, in August 2021 the District evaluated the IT user access privileges of the 29 employees and removed the unnecessary access privileges for 25 of the employees and continued the access privileges for the other 4 because the privileges were determined necessary for the performance of their duties.

The existence of unnecessary access privileges increases the risk of unauthorized disclosure of sensitive personal information of students and the possibility that sensitive personal information may be used to commit a fraud against District students or others. A similar finding was noted in our report No. 2019-051.

**Recommendation:** The District should continue efforts to ensure that only those employees who have a demonstrated need to access sensitive personal information, including student SSNs, have such access. Such efforts should include documented, periodic evaluations of IT user access privileges and the timely removal of any inappropriate or unnecessary access privileges detected.

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10 Section 1008.386, Florida Statutes.
PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-051, except that Finding 3 was also noted in that report as Finding 3.

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, 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. 2019-051.
- 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 to determine whether these accounts had been appropriately assigned and managed. Specifically, we:
  - Evaluated the 13 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 eight accounts.
  - Evaluated the 13 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 nine accounts.

- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 80 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 the three employees with critical access privileges who separated from District employment during the period July 2020 through March 2021 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 an adequate, comprehensive IT security awareness and training program was in place.

• Determined whether a fire suppression system had been installed in the District data center.

• From the population of expenditures totaling $2.4 million and transfers totaling $895,374 during the period July 2020 through March 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 the transfers totaling $1.3 million and $895,374, 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 District records supporting total workforce education program funds expenditures totaling $209,049 during the period July 2020 through March 2021 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 District records supporting 1,284 reported contact hours for 30 selected students from the population of 4,917 contact hours reported for 41 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).

• Evaluated severance pay provisions in three employee contracts to determine whether the provisions complied with Section 215.425(4), Florida Statutes. We also examined District records for the four employees who received severance pay totaling $44,024 during the period July 2020 through March 2021 to determine whether severance payments complied with State law and Board policies.

• Examined District records supporting teacher salary increase allocation payments totaling $834,674 for the audit period to 326 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 for volunteers for the audit period to determine whether the District searched prospective volunteers’ names against the
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.

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.

From the three significant construction projects in progress during the period July 2020 through May 2021 with contract costs totaling $4.4 million and expenditures totaling $2.8 million, examined District records supporting one selected construction management contract project with a guaranteed maximum price of $3.7 million and expenditures totaling $2.5 million to evaluate propriety. Specifically, we:

- Examined District records to determine whether the construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
- 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.
- Examined District records to determine whether architects were properly selected pursuant to Section 287.055, Florida Statutes, and whether the District determined the architects were adequately insured.
- Determined whether the Board established appropriate policies and District procedures addressing the negotiation and monitoring of general conditions costs.
- Examined District records supporting eight selected payments totaling $1.9 million to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
- Examined District records to determine whether the project progressed as planned consistent with established benchmarks, and was cost effective, and whether District records supported that the contractors performed as expected.

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.

Examined District records to determine whether District procedures were effective for calculating administrative fees charged to charter schools and distributing funds to charter schools.

From the population of payments totaling $4.2 million for contracted services during the period July 2020 through March 2021, examined supporting documentation, including the contract documents, for 21 selected payments totaling $1.4 million related to 21 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.

Sherrill F. Norman, CPA
Auditor General
MANAGEMENT’S RESPONSE

October 29, 2021

Ms. Sherrill F. Norman, CPA
Auditor General
111 West Madison Street
Tallahassee, FL 32399

Dear Ms. Norman:

The preliminary and tentative findings and recommendations for the fiscal year ended June 30, 2021 have been reviewed. Our response to the findings and recommendations are as follows:

Finding Number 2021-001: District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.

Planned Corrective Action: In enhancing procedures to demonstrate compliance with school safety laws and documentation verification, the Wakulla County School District will do the following:

1. For each month school is in session, the seven District schools and the one charter school will conduct the required active shooter and hostage situation and fire emergency drills. This will be documented by each school sending the correct emergency drill forms to the Risk Safety and Security Officer the day the drill was conducted.
2. Documentation will be maintained indicating at least one SRO is present during school hours at each of the seven District schools by requiring SRO’s to sign in and out at each school site.
3. All SRO’s, new and returning, will complete the required mental health crisis intervention training. Documentation of the training will be maintained by the District.

Anticipated Completion Date: January 31, 2022

Responsible Contact Person: James Griner, Coordinator of Safety and Risk Management

Finding Number 2021-002: Contrary to State law, the District did not always provide required youth mental health awareness and assistance training to school personnel.
Planned Corrective Action: The Wakulla School District will ensure that all school personnel receive the required youth mental health awareness and assistance training in a timely manner. This will be accomplished by the following measures:

1. Hold traditional face-to-face Youth Mental Health First Aid trainings for new teachers and paraprofessionals at least three times per year.
2. Use Kognito PK-12 Role-play Simulations for current employees who have not completed Youth Mental Health First Aid training.
3. Require all new employees to complete youth mental health awareness and assistance training as a prerequisite to employment along with their other new hire trainings through our Human Resources department.

Anticipated Completion Date: February 4, 2022

Responsible Contact Person: Amy Bryan, Health Coordinator

Finding Number 2021-003: As similarly noted in our report No. 2019-051, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information to occur.

Planned Corrective Action: As noted in the preliminary and tentative findings, the District has reviewed and removed unnecessary access privileges and will continue to periodically evaluate such privileges for appropriateness.

Anticipated Completion Date: November 1, 2021

Responsible Contact Person: Sunny Chancy, Assistant Superintendent for Instruction

The District accepts your comments and recommendations with regard to its 2020-2021 fiscal year audit report in a positive and constructive manner. All recommendations will be reviewed and considered for implementation during the 2021-2022 fiscal year. The District commends your staff on their courtesy and professionalism.

Sincerely,

Robert Pearce
Superintendent, Wakulla County School Board