

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-149
March 2022

**BROWARD COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Robert W. Runcie served as Superintendent of the Broward County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Ann Murray	1
Patricia Good	2
Sarah Leonardi from 11-17-20	3
Heather P. Brinkworth through 11-16-20	3
Lori Alhadeff	4
Dr. Rosalind Osgood, Chair from 11-17-20, Vice Chair through 11-16-20	5
Laurie Rich Levinson, Vice Chair from 11-17-20	6
Nora Rupert	7
Donna P. Korn, Chair through 11-16-20	At-Large, Countywide
Debra Hixon from 11-17-20	At-Large, Countywide
Robin Bartleman through 11-16-20	At-Large, Countywide

The team leader was Samantha M. Palaigos, CPA, and the audit was supervised by Diana G. Garza, 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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BROWARD COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Broward County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-210. 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: The District did not timely complete and present the school internal funds' audit reports to the Board for the fiscal year ended June 30, 2020. Similar findings were noted in our report Nos. 2019-210 and 2016-180.

Finding 3: Some unnecessary information technology (IT) user access privileges existed that increased the risk for unauthorized disclosure of student personal information to occur. A similar finding was noted in our report No. 2019-210.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety

State law¹ requires that the Board and the Superintendent 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 school facility. SROs must undergo criminal background checks, drug testing, and a psychological evaluation, and be certified law enforcement officers. SROs are also required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

In addition, State law² requires the District to notify the county sheriff and the Florida Department of Education (FDOE) Office of Safe Schools immediately after, but no later than 72 hours after a safe-school officer is dismissed for misconduct, is otherwise disciplined, or discharges his or her firearm in the exercise of the safe-school officer's duties other than for training purposes.

The Board contracted with 13 law enforcement agencies for SRO services at 174 of the 224 District school facilities³ for the 2020-21 fiscal year. Our examination of District records related to the SRO services and District responses to our inquiries disclosed that:

- Although the contracts required the law enforcement agencies and SROs to comply with State law, which includes SRO training requirements, the District did not verify that the SROs had completed the required mental health crisis intervention training. As part of our audit, we requested for examination evidence that 30 selected SROs had completed the required training

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

² Section 1006.12(5), Florida Statutes.

³ Two of the 226 schools operated by the District are not located at District K-12 facilities and 50 District K-12 facilities were assigned school guardians not SROs.

and such evidence was provided for 27 of those SROs. However, our procedures do not substitute for management's responsibility to establish effective controls to verify SRO training.

- The contracts did not require the law enforcement agencies to promptly inform the District when an agency dismissed an SRO for misconduct, otherwise disciplined an SRO, or when an SRO discharged his or her firearm in exercise of SRO duties other than for training purposes. Such information is essential for the District to comply with the statutory requirement to immediately notify the FDOE Office of Safe Schools and the Sheriff's Office about such incidents.
- On Monday, January 18, 2021, the Sheriff's Office arrested an SRO for soliciting a minor. Ten days later, the contracted law enforcement agency⁴ dismissed the SRO for misconduct and made the dismissal effective Friday, January 15, 2021, the SRO's last day at work. The law enforcement agency assigned another SRO to the District school facility effective January 18, 2021. According to District personnel, on March 22, 2021, the FDOE Office of Safe Schools became aware of the officer's arrest by a newspaper article and notified the District. The District determined through inquiries that the SRO was dismissed and, on March 28, 2021, the District responded to officially notify the FDOE Office of Safe Schools of the SRO's dismissal; however, the District notification was 56 days after the required notification period.
- On February 22, 2021, an SRO discharged his firearm near his assigned District school facility while performing duties unrelated to training purposes. While District school-level personnel were aware of the incident when it occurred, the contracted law enforcement agency⁵ that employed the SRO did not notify the District and the District Chief Safety and Security Officer did not become aware of the incident until our inquiry on March 31, 2021. Consequently, the District notified the FDOE Office of Safe Schools and Sheriff's Office of the incident on April 14, 2021, and April 21, 2021, respectively, or 48 and 55 days after the required notification period.

According to District personnel, the District relies on law enforcement agencies to ensure that applicable employees meet State requirements for SROs. Notwithstanding, District records demonstrating verification of the required training for SROs would provide additional assurance that the SROs assigned to District school facilities are trained to properly avert, or intervene during, school crises.

In addition, District personnel indicated that the applicable law enforcement agencies did not promptly inform District personnel about the SRO dismissal and firearm discharge incidents. District personnel also indicated that they contacted the FDOE Office of Safe Schools for information to help understand the notification process. Notwithstanding, SRO contract provisions requiring law enforcement agencies to promptly inform the District when an SRO is dismissed for misconduct, is otherwise disciplined, or discharges his or her firearm in the exercise of SRO duties other than for training purposes would help provide the District with the information needed to timely make required notifications to the FDOE Office of Safe Schools and Sheriff's Office and help the District demonstrate compliance with State law and efforts to promote student and staff safety.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Procedural enhancements should include documented verifications that SROs completed the required mental health crisis intervention training. In addition, the District should ensure that the FDOE Office of Safe Schools and Sheriff's Office are timely notified when safe-school officers are dismissed for misconduct, are otherwise disciplined, or discharge their firearms while exercising duties other than for training purposes. To facilitate

⁴ City of Coral Springs Police Department.

⁵ City of Plantation Police Department.

such notifications, District contracts with applicable law enforcement agencies should require the agencies to promptly inform the District when such incidents occur.

Finding 2: Audits – School Internal Funds

School internal funds provide an accounting for various school club and class activities. The *Financial and Program Cost Accounting and Reporting for Florida Schools* (Red Book)⁶ requires the Board to provide for an annual audit of the school internal funds. State law⁷ requires the District to provide for an audit of its financial statements to be completed within 9 months after fiscal year end. As school internal funds are an integral part of the District financial reporting entity, it is important that the school internal funds audits be available for consideration during the District financial statements audit.

The District employs internal auditing staff to audit its school internal funds and the Board established an Audit Committee to receive and evaluate the District school internal funds audits. The Audit Committee consists of 12 members and each member is appointed by one of the 9 Board members, the Superintendent, the District Advisory Council, or the Broward County Council of Parent Teacher Association.

At June 30, 2020, the District reported, in total for the District's 226 schools, school internal funds assets and liabilities of \$20 million each. In response to our inquiry, the District Office of the Chief Auditor indicated that June 30 following the fiscal year end was the date that the school internal funds audit reports should be presented to the Audit Committee and the reports are typically presented at the Board meeting the following month. However, the Board had not established a deadline to provide sufficient time for the audit reports to be considered in the preparation of the District financial statements (due by September 11th after fiscal year end) or the District financial statements audit (due by March 31st, 9 months after fiscal year end).

Our review of school internal funds audit reports for the fiscal year ended June 30, 2020, disclosed that 97 of the 226 school internal funds audit reports had not been completed and presented to the Board as of September 14, 2021, which was over 1 year after the District's June 30, 2020, fiscal year end. According to District records, for those 97 schools, the school internal funds assets and liabilities each totaled \$14.3 million. In response to our inquiry, District personnel indicated that the COVID-19 pandemic and associated school closures created logistical difficulties in connecting with school bookkeepers and obtaining and transporting records for many audits to be completed timely.

Notwithstanding the difficulties universally experienced during the global pandemic, when school internal funds audit reports are not completed timely and presented to the Board, the relevance and usefulness of the reports for evaluating internal controls over school internal funds and District compliance with laws, rules, and Board policies relating to those funds is diminished. Timely completed and presented reports would also provide ample opportunity for the audits to be considered during the District financial statements audit. Similar findings were noted in our report Nos. 2019-210 and 2016-180.

Recommendation: The Board should establish a completion date for school internal funds audit reports that provides sufficient opportunity for the audits to be considered in the District financial

⁶ Chapter 8, Section 4.2, Red Book.

⁷ Section 218.39, Florida Statutes.

statements audit. In addition, the District should enhance procedures to ensure that the audits are timely completed and considered in the preparation of accurate financial statements and available for consideration during the District financial statements audit.

Finding 3: Information Technology User Access Privileges – Sensitive Personal Student Information

The Legislature has recognized in State law⁸ 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 individuals from accessing information unnecessary for their assigned duties and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their duties. Board policies⁹ allow school officials to access student records in which they have legitimate educational interests.

While the District does not require SSNs from students, the District’s student registration form includes an optional field for the student SSN and, if provided, the SSNs are maintained within the District Student Information System (SIS). If not provided on the registration form, District personnel indicated that student SSNs are usually provided and entered into the District SIS when the student applies for College. IT user access privileges in the District SIS are controlled by security profiles and a form must be completed and approved by authorized personnel before access is granted. According to District personnel, an employee’s assigned security profile establishes whether the employee has access to masked or unmasked student SSNs and is controlled at the school level.

As of April 2021, 1,367 District employees such as principals, assistant principals, and guidance counselors had access privileges to the District SIS containing student SSNs and, as of June 2021, the District SIS contained SSNs for 1,124,116 former and 23,841 current students. District personnel indicated that the District SIS uses a mechanism to mask student SSNs; however, although we requested, District records were not provided to identify which employees had unmasked access to student SSNs. In addition, the SIS did not include a mechanism to differentiate the access privileges to former and current student SSNs. Also, periodic evaluations of employee access privileges had not been performed as of April 2021.

Absent documented identification and evaluation of the individuals who have access to sensitive personal information of students, there is an increased risk of unauthorized disclosure of that information and the possibility that such information may be used to commit a fraud against District students or others. A similar finding was noted in our report No. 2019-210.

Recommendation: The District should ensure that sensitive personal information of students is properly safeguarded. Specifically, the District should identify the individuals who have access privileges to unmasked student SSNs and perform documented, periodic evaluations of user access privileges to ensure that the privileges are granted only to those users whose job duties require such access.

⁸ Section 119.071(5)(a), Florida Statutes.

⁹ Board Policy 5100.1, *Student Records: Confidentiality and Family Educational Rights*.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-210 except as noted in Findings 2 and 3 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

Finding	2017-18 Fiscal Year Operational Audit Report No. 2019-210, Finding	2014-15 Fiscal Year Audit Report No. 2016-180, Finding
2	3	5
3	6	Not Applicable

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 December 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. 2019-210.
- 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 for 45 of the 1,685 employees who had update access privileges to the District enterprise resource planning (ERP) system finance and human resources 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.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers.
- Reviewed the agreement between the Board and the cloud hosting provider for the District's ERP system to evaluate whether the agreement provisions adequately addressed levels of ongoing service to the District and disaster recovery services. We also examined the cloud hosting provider's most recent auditor's report on the effectiveness of the service organization's internal

controls to determine whether the provider had appropriate physical security, environmental, backup, and disaster recovery controls in place.

- Examined selected network and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated IT procedures for requesting, testing, approving, and implementing changes to the District ERP system.
- Evaluated 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 \$237.8 million and transfers totaling \$92.8 million 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 transfers totaling \$24.4 million and \$48.9 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.
- Analyzed \$77.9 million total workforce education program funds expenditures for the audit period, 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 595 industry certifications eligible for the 2020-21 fiscal year performance funding, examined 34 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 1,427,433 contact hours reported for 6,936 adult general education instructional students during the Fall 2020 Semester, examined District records supporting 7,315 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.
- 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 District records to determine whether required internal funds audits for the 2019-20 fiscal year were timely performed pursuant to Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools* (Red Book), and whether the audit reports were presented to the Board.
- Reviewed organizational charts, audit plans, and audit agendas to determine whether the District employed an internal auditor during the audit period and whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(l), Florida Statutes, and performed the duties specified in that section. We also determined whether the internal auditor developed audit work plans based on annual risk assessments considering input from other finance and administrative management.
- Evaluated severance pay provisions in the 11 employee contracts to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes. For the separation agreements entered into during the audit period with 2 employees, we examined District records to determine whether the severance payments totaling \$230,634 complied with State law.
- From the compensation payments totaling \$367.2 million to 30,481 employees during the months October 2020 and March 2021, examined District records supporting compensation payments

totaling \$67,456 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.

- Examined District records supporting teacher salary increase allocation payments totaling \$39.1 million for the audit period to 22,266 instructional personnel and the required reports (salary distribution plan and expenditure report) submitted to the FDOE to determine whether the District submitted applicable reports to the FDOE and used the funds in compliance with Section 1011.62(18), Florida Statutes.
- Evaluated the effectiveness of Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6), Florida Statutes.
- From the 97 construction projects involving roofing that were in progress during the period July 2020 through March 2021, examined District records for 5 selected projects to determine whether architects were properly selected pursuant to Section 287.055, Florida Statutes, and whether the architect's prior experience with roofing was evaluated during the selection process. We also examined District records for 5 other projects to determine whether the construction managers or contractors were properly selected pursuant to Section 255.103, Florida Statutes.
- Examined District records for the two construction projects completed during the 2020 calendar year to determine whether student station costs were accurately reported and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- 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 purchasing card (P-card) transactions totaling \$16.6 million during the period July 1, 2020, through April 1, 2021, examined documentation supporting 30 selected transactions totaling \$161,515 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also:
 - Reviewed the reasonableness of the assigned monthly purchasing limits for the 1,015 P-cards active as of April 1, 2021.
 - Determined whether 22 cardholders for the 26 P-cards issued during the period July 1, 2020, through April 1, 2021, signed the cardholder agreement accepting the terms of usage.
 - Determined whether the District timely canceled the 9 P-cards for 8 cardholders who separated from District employment and timely canceled the 8 P-cards that were lost, stolen, or identified for unusual activity during the period July 1, 2020, through April 1, 2021.
- Examined District records and identified the two charter schools that ceased operations during the 2018-19, 2019-20, or 2020-21 fiscal years and evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the schools, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes. For the 13 schools subjected to an expedited review, we examined records to determine whether

the District timely notified the applicable governing board pursuant to Section 1002.345(1)(b), Florida Statutes, and whether the District, along with the governing board, timely developed and filed a corrective action plan with the FDOE pursuant to Section 1002.345(1)(c), Florida Statutes.

- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Evaluated District procedures for determining Maintenance Department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- From the population of expenditures totaling \$33 million for contracted services during the period July 2020 through February 2021, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$3.3 million 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



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The School Board of Broward County, Florida

Laurie Rich Levinson, Chair
Patricia Good, Vice Chair

Lori Alhadeff
Debra Hixon
Donna P. Korn
Sarah Leonardi
Ann Murray
Dr. Rosalind Osgood
Nora Rupert

Dr. Vickie L. Cartwright
Superintendent of Schools

March 9, 2022

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

Dear Ms. Norman:

Please find below the School Board of Broward County's (the District) responses to the list of preliminary and tentative audit findings and recommendations that were provided to the District on February 11, 2022 regarding the State of Florida Auditor General's operational audit of the Broward County District School Board.

Finding No. 1: School Safety

The District and its Office of the Task Assigned Chief Safety and Security Officer agree with Finding 1.

Existing school safety policies and procedures were adjusted for improvement and to further demonstrate compliance with Florida law.

The District partners with law enforcement agencies to establish or assign safe-school officers to each school facility. Crisis intervention training certificates are submitted to District staff from all contracted agencies. Law enforcement officers who did not complete the training or are unable to provide a completion certificate are signed up for the next available training. Over the past 2 years, the COVID pandemic contributed to delays with agencies being able to complete the required training. Going forward, a department review of School Resource Officer (SRO)

training records will be conducted before the start of each school year. This review is expected to yield improved documentation of our compliance.

The District acknowledges the need to have specific mental health crisis intervention training within the SRO agreement. For fiscal year 2021-22, specific language was added as a requirement. Below is an excerpt from an agreement that was approved on October 6, 2021:

Pursuant to Section 1006.12(1)(c), Florida Statutes, SROs shall complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention and provide SBBC with written certification of completion.

The District also acknowledges the need for specific wording that requires the mandatory reporting for misconduct, discipline, or discharge of a firearm within the SRO agreement. For the fiscal year 2021-22, specific language was added for this requirement. Below is an excerpt from an agreement that was approved on October 6, 2021:

g) SHERIFF shall notify the SBBC Chief of the Special Investigative Unit or designee in writing immediately, but no later than forty-eight (48) hours after:

1) An SRO discharges his/her firearm in the exercise of the SRO's duties, other than for training purposes; or

2) An SRO has been disciplined for misconduct or has been dismissed from his/her duties as an SRO by SHERIFF, including in cases where the SRO is reassigned or moved to another school location, whether by SBBC, or SHERIFF.

i. For any allegation of misconduct resulting in an SRO being placed on administrative leave or reassigned pending completion of an investigation by SHERIFF, SHERIFF shall provide SBBC with updated information regarding the result of the investigation within twelve (12) days after its completion.

In order for the District to better report these incidents within 72 hours, negotiated language with each law enforcement agency requiring them to notice us in a shorter time period (48 hours) was included.

With the specific call-out in the SRO Agreements and conversations with the Broward County Chiefs of Police Association legal counsel, reporting outside of the time period should not occur. Reporting of this requirement will occur within the required 72 hours.

The District is confident that the enhanced procedures, the review of training, the inclusion of mental health crisis intervention training, and the contractual changes address the finding and complies with the recommendation.

Finding No. 2: Audits – School Internal Funds

This District and its Office of the Chief Auditor agree with Finding 2.

The remaining internal funds audit reports from fiscal 2019-20 noted in the report have now been completed and were presented to the Audit Committee and the School Board. The audit fieldwork for those 97 audits was completed as of October 29, 2021, and the audit reports were presented to the School Board Audit Committee on January 20, 2022 and then to the School Board on February 15, 2022.

As noted in the report, the District was impacted by the COVID pandemic. Schools, school personnel, and audit personnel were not available to timely complete audit fieldwork on the school internal funds for various periods of time. The District believes that the required school internal funds audits for fiscal year 2019-20 would have been completed timely in a non-COVID year.

In order to improve the timeliness of completion for future school internal funds audits within the period needed for consideration for the District’s financial statement audit, the Chief Auditor will seek an additional auditor to the internal audit staff for the fiscal year 2022-23, who will supervise the school internal funds audit fieldwork and reporting. The Chief Auditor will also discuss the school internal fund balance needed by the external auditor for their financial statement reliance to establish a sufficient number of school internal fund audits to be completed within 9 months after year-end.

The District will continue to further streamline the audit fieldwork and the internal funds audit program and work papers for risk and efficiency, while ensuring all financial and regulatory requirements to support the financial statement opinions of the school internal funds reports are in accordance with audit standards.

The District is confident that the addition to the Office of the Chief Auditor’s staff will allow the audit team to complete the sufficient number of school internal funds audits as noted in the report and to address the audit findings and comply with the recommendation.

Finding No. 3: Information Technology User Access Privileges – Sensitive Personal Student Information

This District and its Office of the Task Assigned Chief Information Officer agree with Finding 3.

The District understands the importance of ensuring that sensitive personal information of students, such as social security numbers (SSN), are properly safeguarded. All staff who access student data are approved and have acknowledged the district's policy 5306 – School and District Technology Usage, which speaks directly to the need for staff to protect the personally identifiable information of students. The District has made several enhancements to its Student Information System (SIS) to address a similar finding in a previous report, such as masking the SSN field in the SIS and limiting access to only the Systems Admin user role in the SIS. This has greatly reduced the number of users with unmasked access to the student SSN.

Each school manages their own list of users of the SIS and assigns each user a role as needed based on their function. As noted in the report, not all users are named. Some users are only identified by a generic title as the current SIS does not have the ability to authenticate users against our Identity Management System. The District is in the process of replacing the current SIS, but it is not expected that a new system will come online until the start of the fiscal year 2023-24.

To address the specific finding on how to identify individuals who have access privileges to unmasked student SSNs and perform documented, periodic evaluations of user access privileges, the District will be adding a new approval process for the access to unmasked student SSNs. Staff will have to submit a form to request unmasked access to student SSN that will have to be approved by their Principal. We will modify the SIS to only allow those approved users to have unmasked access to student SSNs. This process will allow us to tie staff name, job title, and personnel number to their SIS user id and create an auditable list that will also track Principal approval. Authorizations will be for the current school year only. At the start of each school year in August, the Director of School Applications will clear all authorizations from the prior year, and staff will need to make a new request for the coming school year that will then need to be approved by their Principal before access is provided.

The Director of School Applications will also set up a quarterly review at the end of each marking period. The personnel numbers of those staff given access will be matched against the personnel system to remove staff that have changed jobs or left the District. The District will pilot the process in the 4th quarter of this school year, beginning in April 2022, with full implementation for fiscal 2022-23 school year beginning in August 2022.

The District is confident that the enhanced controls and procedures will address the concerns noted during the audit.



If you have any questions or concerns regarding any of the findings, please contact me or Joris Jabouin, Chief Auditor, at (754) 321-2400.

Sincerely,

Vickie L. Cartwright, Ph.D.
Superintendent of Schools

VLC/JJ:mm

C: School Board Members
Superintendent's Cabinet