

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2023-036
October 2022

**GILCHRIST COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. James Surrency served as Superintendent of the Gilchrist County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Christie McElroy	1
Susan Owens, Chair through 11-15-21	2
Michelle Walker-Crawford, Vice Chair from 11-16-21	3
Gina Geiger, Chair from 11-16-21, Vice Chair through 11-15-21	4
D. Deen Lancaster	5

The team leader was Hongmei Lin, 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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GILCHRIST COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Gilchrist County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-068. Our operational audit disclosed the following:

Finding 1: District controls over safe-school officer services could be enhanced.

Finding 2: District controls over payments for school resource officer and school crossing guard services need improvement. A similar finding was noted in our report No. 2020-068.

Finding 3: As similarly noted in our report No. 2020-068, school advisory councils did not always give reasonable notice of prospective meetings or hold required meetings.

Finding 4: As of July 2022, the District had not complied with State law by posting on its Web site the proposed and tentative budgets for the 2021-22 fiscal year and the link to the Web-based fiscal transparency tool developed by the Florida Department of Education.

Finding 5: Information technology access privileges of two former employees were not timely deactivated, increasing the risk for access privileges to be misused by the former employees or others.

BACKGROUND

The Gilchrist 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 Gilchrist County. The governing body of the District is the Gilchrist 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 2021-22 fiscal year, the District operated two elementary schools and two middle/high schools; and reported 2,776 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Safe-School Officer Services

For the protection and safety of school personnel, property, students, and visitors, State law¹ requires the Board and Superintendent 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 school facility. Effective school safety measures include ensuring that safe-school officers receive required training and that a safe-school officer is present at each school facility during school hours.

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

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. School guardians are District employees who, among other things, must satisfactorily complete a 144-hour training program conducted by the Gilchrist County Sheriff's Office (Sheriff's Office).² The Sheriff's Office is required to certify that District school guardians complete the required training.³

The Board contracted with the Sheriff's Office to provide an SRO at each of the District's four schools and required training for each of the nine school guardians participating in the District Guardian Program. However, the contract did not explicitly require assurance that the SROs had completed the required mental health crisis intervention training and did not require the Sheriff's Office to provide documentation assuring the Board that the school guardians completed the required 144-hour training program. In addition, although we requested, District records were not provided to evidence verification that all assigned SROs and guardians completed required training.

In response to our inquiries, District personnel indicated that the District relied on the Sheriff's Office to ensure that the SROs and school guardians completed required training; notwithstanding, such reliance provides limited assurance that the required training was properly completed. Subsequent to our inquiries, District personnel contacted the Sheriff's Office and obtained records that demonstrated the four SROs had received the mental health crisis intervention training and nine school guardians had satisfactorily completed the training program.

Additionally, to ensure that an SRO was onsite at each school during school hours, the contract with the Sheriff's Office required SROs to notify school principals or principal designees when arriving or departing campus. As part of our audit, we requested for examination District records to demonstrate safe-school officer attendance during school hours. However, District records were not provided because, according to District personnel, SROs did not notify principals or designees when arriving or departing and school guardians were assumed present unless leave was recorded. District personnel also indicated that they relied on the Sheriff's Office to ensure that SROs were present at each school. Notwithstanding, such reliance provides limited assurance to support SRO attendance, since the SROs did not make the contract-required attendance notifications. In addition, if an SRO was absent, District records should demonstrate that another SRO or school guardian was present for safe-school officer purposes.

Procedures that effectively require, ensure, and document that the SROs receive the required mental health crisis intervention training, guardians complete the required training program, and that one or more safe-school officer is present at each school during school hours, promote compliance with State law. In addition, such procedures promote the safety of students and school personnel by providing assurance that the SROs and guardians are at the schools and appropriately trained to avert, or appropriately intervene, during school crises.

² Pursuant to Section 30.15(1)(k)2.b., Florida Statutes, the 144-hour training program is to consist of 12 hours of certified nationally recognized diversity training and 132 total hours of comprehensive firearm safety and proficiency training conducted by Criminal Justice Standards and Training Commission-certified instructors.

³ Section 30.15(1)(k)2., Florida Statutes.

Recommendation: The District should enhance procedures to require, ensure, and document that each SRO and school guardian completed the required training and at least one safe-school officer is present during school hours at each school.

Finding 2: Payments for School Resource Officer and Crossing Guard Services

As a matter of good business practice, contracts should be used to document and embody all provisions and conditions for the procurement of services to protect District interests, define the services to be performed, and provide a basis for payment. In addition, satisfactory receipt of contract services should be documented by personnel with direct knowledge of the services prior to payment. For the period July 2021 through March 2022, the District paid a total of \$2.2 million to 89 vendors for services other than construction. District records indicated that internal controls had been established to generally ensure that the payments were consistent with applicable Board policies and contract terms and conditions.

As part of our audit, we examined District records supporting 15 selected payments totaling \$618,000, including payments for school resource officer (SRO) and school crossing guard services, and found that District controls over those services could be improved. Specifically, we found that, although District records did not document satisfactory receipt of SRO and school crossing guard services, in February 2022 the District paid the Gilchrist County Board of County Commissioners (BCC):⁴

- \$100,000 for SRO services provided by Sheriff's Office deputies at each school for the period August 16, 2021, through January 12, 2022.
- \$6,292 for school crossing guard services provided by BCC employees at two locations for the period August 2021 through December 2022.

In response to our inquiry, District personnel indicated that they relied on the Sheriff's Office to ensure that the SROs worked the required hours and, consequently, District records were not maintained to demonstrate satisfactory receipt of SRO services. Notwithstanding, such reliance provides limited assurance that the services were received as expected. In addition, District records did not demonstrate satisfactory receipt of the crossing guard services and, although we requested, a purchase order, contract, or other authorization for the school crossing guard services was not provided.

According to District personnel, they were confident that the SRO and school crossing guard services were satisfactorily received but would enhance documentation requirements for future services. In July 2022, the District obtained time sheets, supporting the payments totaling \$106,292 to the BCC for the SROs and crossing guards.

Absent effective procedures for ensuring that service deliverables and related costs are authorized and documenting satisfactory receipt of contract services by personnel with direct knowledge of the services prior to payment, there is an increased risk that the District may overpay for such services, services may not be received as expected, and any overpayments that occur may not be timely detected or recovered. Similar findings were noted in our report Nos. 2020-068 and 2018-114.

⁴ As noted in Finding 1, the Board contracted with the Sheriff's Office for SRO services. The Clerk of the Courts Office provides accounting services for the Sheriff's Office and received payment for the services through the BCC.

Recommendation: The District should enhance controls over SRO and crossing guard services to ensure that, prior to payment, satisfactory receipt of services is documented by personnel who have direct knowledge of the services. Additionally, the District should ensure that appropriate authorization (e.g., purchase order or contract) is established for school crossing guard services to protect District interests, define the services to be performed, and provide a basis for payment.

Finding 3: School Advisory Council Meetings

Pursuant to State law,⁵ the Board established a school advisory council (SAC) for each of the District's four schools. State law⁶ requires SACs to adopt bylaws establishing procedures for scheduling meetings when parents, students, and other members of the community can attend and to record minutes of the meetings. Also, State law⁷ requires that reasonable notice of public meetings be given, Board policies⁸ require SACs to hold regular meetings open to the public, and SAC bylaws for each school require meetings as often as necessary but no less than four times per year.

Effective procedures ensure District compliance with SAC meeting requirements by informing the public of prospective meetings, which may increase attendance at the meetings, and holding the required number of SAC meetings each year to help improve school operations and develop annual school budgets. According to District personnel, the public is typically notified about prospective SAC meetings through District automated telephone calls to parents and school Web sites, calendars, and marquee signage.

To evaluate whether the SACs for Bell Elementary School (BES), Bell High School (BHS), Trenton Elementary School (TES), and Trenton High School (THS) complied with applicable meeting requirements, we requested for examination records supporting the SAC meetings held during the 2021-22 fiscal year. However, we found that the SAC for BHS did not hold any meetings and the SACs for TES and THS each held only two meetings. In addition, District records did not demonstrate that public notice was given for one of the five meetings at BES or for the two meetings at THS.

In response to our inquiry, District personnel indicated that the instances of noncompliance occurred because school personnel sometimes misunderstood the SAC meeting requirements or overlooked the requirements. A similar finding was noted in our report No. 2020-068.

Recommendation: To ensure compliance with State law, Board policies, and SAC bylaws, the District should enhance procedures by giving reasonable notice of prospective SAC meetings and holding SAC meetings for each school no less than four times per year. Such enhancements should also include appropriate training for applicable District personnel to understand the SAC meeting requirements.

Finding 4: 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,⁹ the

⁵ Section 1001.452, Florida Statutes.

⁶ Section 1001.452(1)(d), Florida Statutes.

⁷ Section 286.011(1), Florida Statutes.

⁸ Board Policy No. 2.04 – *School Advisory Councils*.

⁹ Section 1011.035(2), Florida Statutes.

District must post on the District 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 District Web site must also include a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE) pursuant to State law¹⁰ to enable taxpayers to evaluate the financial efficiency of the District and compare the financial efficiency of the District with other similarly situated school districts. This information must be prominently posted on the District Web site in a manner that is readily accessible.

At the time of our review in July 2022, the District Web site contained the Board's official budget for the 2021-22 fiscal year; however, the Web site lacked the proposed and tentative budgets for that fiscal year and a link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that the proposed and tentative budgets and a link to the Web-based fiscal transparency tool were not posted due to management oversight.

Subsequent to our inquiry, in August 2022 the District posted on the District Web site the proposed and tentative budgets for the 2021-22 fiscal year; however, as of that date, the Web site had not been linked to the fiscal transparency tool. Providing the required fiscal transparency information in a timely manner enhances citizen involvement and the ability to analyze, monitor, and evaluate District budget and fiscal efficiency outcomes.

Recommendation: The District should continue efforts to comply with statutory transparency requirements by timely posting all required information on the District Web site.

Finding 5: Information Technology – Timely Deactivation of User Access Privileges

Effective management of information of technology (IT) access privileges includes the timely deactivation of IT access privileges when an employee separates from employment. Prompt action is necessary to ensure that the access privileges are not misused by former employees or others to compromise data or IT resources.

According to District procedures, users authenticate access to the District network through the active directory (AD). District procedures also provide access to the enterprise resource planning (ERP) system,¹¹ the Web, the Northeast Florida Education Consortium (Consortium), and a mobile application. When an employee separates from District employment, the Human Resources (HR) Department employee is primarily responsible¹² for notifying District security administrators to manually deactivate user access privileges by disabling the user's AD account and removing the user access privileges from the ERP system.

During the period July 1, 2021, through April 21, 2022, 31 employees separated from District employment. As part of our audit, we compared the employment separation dates of the 31 employees to the dates their access was deactivated in the District finance and HR applications. We found that the District did

¹⁰ Section 1010.20, Florida Statutes.

¹¹ The ERP system includes the business management information system (i.e., finance and human resource applications) and the student information system.

¹² When the HR Department employee is absent, supervisors are responsible for the notifications.

not deactivate access privileges to the finance application for the former Federal Programs Support Specialist and a former school bookkeeper.

In response to our inquiries, District personnel indicated that the access privileges were not deactivated due to employee oversight and, in June 2022, District personnel deactivated the access privileges of the 2 former employees. However, the deactivations were 304 and 136 days after the employees separated from District employment, respectively. In July 2022, the District began simultaneously deactivating user access to the AD and through the Web; however, access through the Consortium and mobile application continued to be separately deactivated.

Although the District has established controls to ensure that employees have appropriate access to perform their duties, without timely removal of access privileges, the risk is increased that access privileges may be misused by former employees or others.

Recommendation: The District should enhance procedures to ensure that access privileges are promptly deactivated upon a user’s separation from District employment.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2020-068, except as noted in Findings 2 and 3 and shown in Table 1.

Table 1
Findings Also Noted in Previous Audit Reports

Finding	2018-19 Fiscal Year	2016-17 Fiscal Year
	Operational Audit Report No. 2020-068, Finding	Operational Audit Report No. 2018-114, Finding
2	3	2
3	1	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 April 2022 through August 2022 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. 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. 2020-068.
- 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 the selection and examination of transactions and records, as well as events and conditions, occurring during the 2021-22 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 system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employee job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we examined District records supporting selected user access privileges for:
 - 31 of the 40 users who had update access privileges to the finance application.
 - 6 of the 28 users who had update access privileges to the HR application.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for 31 employees who separated from District employment during the period July 1, 2021, through April 21, 2022, to determine whether access privileges were timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether the District had established a comprehensive IT risk assessment 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.
- Inquired whether the District made any expenditures or entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period, to evaluate the reasonableness of District actions.
- 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).
- Examined District records to determine whether the District had developed an anti-fraud policy and procedures to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined District records to determine whether the District had implemented appropriate and sufficient procedures to comply with its anti-fraud policy.

- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2022, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling \$6.4 million during the period July 2021 through March 2022 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures totaling \$5.7 million to evaluate 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 2021-22 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District 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 District procedures to determine whether the District properly identified and inventoried attractive items pursuant to Department of Financial Services Rules Chapter 69I-73, Florida Administrative Code.
- Examined documentation supporting the District's annual tangible personal property physical inventory process to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items that could not be located and considered stolen.
- From the compensation payments totaling \$15 million to 500 employees during the period July 2021 through March 2022, examined District records supporting compensation payments totaling \$109,890 to 30 selected employees to determine whether the rate of pay complied with the Board-approved salary schedule and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records supporting teacher salary increase allocation payments totaling \$514,030 for the audit period to 174 instructional personnel to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE and used the funds in compliance with Section 1011.62(16), Florida Statutes (2021).
- Evaluated the effectiveness of Board policies and District procedures addressing 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, and also investigation requirements of all reports for alleged misconduct to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6) and (7)(b)3., 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 only significant construction project with a contract totaling \$9.4 million and project expenditures totaling \$6.2 million for the period July 2021 through March 2022 examined documentation for 9 selected payments totaling \$3.5 million to determine compliance with Board policies and District procedures and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:

- The construction contractor was properly selected pursuant to Section 255.103, Florida Statutes.
- District personnel properly monitored subcontractor licensures.
- The architect was properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.
- Appropriate Board policies and District procedures addressing contract monitoring had been established.
- Documentation supporting the selected payments was sufficient.
- The project progressed as planned consistent with established benchmarks, and were cost effective, and the contractor performed as expected.
- The District made use of its sales tax exemption to make direct purchases of materials, or documented its justification for not doing so.
- 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 and 1006.12, Florida Statutes, and Section 1011.62(13), Florida Statutes (2021).
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Section 1012.584, Florida Statutes, Section 1011.62(14), Florida Statutes (2021), and State Board of Education (SBE) Rule 6A-1.094124, Florida Administrative Code.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. For the six elected officials and the Director of Finance required to file statements of financial interests and the two finance officers, we reviewed, as applicable, Florida Department of State, Division of Corporation, records; statements of financial interests; and District records to identify any potential relationships with District vendors that represent a potential conflict of interest.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms, and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$12.9 million for the period July 2021 through March 2022, we examined documentation supporting:
 - 24 payments for general expenditures totaling \$74,861.
 - 3 travel expenditures totaling \$107.
 - The competitive selection of 3 vendors with payments totaling \$433,521.
- From the population of expenditures totaling \$2.2 million related to 89 vendors for contract services other than construction during the period July 2021 through March 2022, examined supporting documentation, including the contract documents, for 15 selected payments totaling \$618,000 related to 14 contracts to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.

- District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
- The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name being the most prominent.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Superintendent James A. Surrency, Ed. D.

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GILCHRIST COUNTY SCHOOL DISTRICT

www.gilchristschools.org

Fulfilling Every Student's Potential

10/10/2022

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

Dear Ms. Norman:

Please accept the below as our District's written explanations concerning findings and recommendations from the 2021-22 operational audit of Gilchrist County School Board:

- Finding 1: Going forward, the District will collect and retain training documentation for all assigned SROs and guardians. Further, the District will enhance procedures for ensuring documentation that one or more safe-school officers is present at each school during school hours.
- Finding 2: The District will enhance procedures to ensure that services are received prior to payment for SRO and crossing guard services. Further, the District will ensure an agreement is established for school crossing guard services including services to be performed and basis for payment.
- Finding 3: The District will enhance procedures to ensure reasonable notice of all SAC meetings is provided and that SAC meetings are held in accordance with the school's SAC by-laws (i.e., four per year). Further, the District will ensure appropriate personnel are trained on the SAC meeting requirements.
- Finding 4: All required links and documents have been posted to the District Web site. The District will ensure transparency going forward via the timely posting of all statutorily required information.
- Finding 5: The District will enhance procedures over the processing of terminated employees to ensure timely deactivation of user access privileges in the Skyward ERP system.

Please feel free to contact my office with any additional questions you may have.

Sincerely,

James A. Surrency, Ed. D.
Superintendent of Schools

*A Fully Accredited School System – Southern Association of Colleges and Schools
Equal Opportunity Employer*