

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2023-038  
October 2022

**ORANGE COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Barbara M. Jenkins served as Superintendent of the Orange County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Teresa Jacobs, Chair	Districtwide
Angela Gallo	1
Johanna Lopez	2
Linda Kobert	3
Pam Gould, Vice Chair through 11-15-21	4
Vicki-Elaine Felder	5
Dr. Karen Castor Dentel	6
Melissa Byrd, Vice Chair from 11-16-21	7

The team leader was Jamie L. Wilson, and the audit was supervised by Jeffrey M. Brizendine, CPA.  
Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at [tedwaller@aud.state.fl.us](mailto:tedwaller@aud.state.fl.us) or by telephone at (850) 412-2887.

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# ORANGE COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

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This operational audit of the Orange County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-121. Our operational audit disclosed the following:

**Finding 1:** District school safety procedures need improvement to ensure and demonstrate that school resource officers complete required mental health crisis intervention training and provide required services.

**Finding 2:** District controls did not always ensure legally sufficient complaints against District teachers and administrators were timely filed with the Florida Department of Education (FDOE).

**Finding 3:** As similarly noted in our report No. 2020-121, District controls could be strengthened to ensure instructional contact hours are accurately reported for adult general education classes to the FDOE.

## BACKGROUND

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The Orange 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 Orange County. The governing body of the District is the Orange County District School Board (Board), which is composed of eight elected members, seven Board members elected by District and one Board Chairman elected at large. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2021-22 fiscal year, the District operated 205 elementary, middle, high, and specialized schools; sponsored 34 charter schools; and reported 210,303 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

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### **Finding 1: School Safety – School Resource Officer Services**

For the protection and safety of school personnel, property, students, and visitors, State law<sup>1</sup> requires the Board and Superintendent to partner with local law enforcement agencies (LEAs) to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility. SROs are to be certified law enforcement officers and, among other things, are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. Effective controls over SRO services ensure that SROs have completed required training and an SRO is present at each school facility while school is in session.

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<sup>1</sup> Section 1006.12, Florida Statutes.

District personnel responses to our inquiries and our examination of District records for the 2021-22 fiscal year disclosed that the Board contracted with nine LEAs for 259 SROs, including 146 SROs from the Orange County Sheriff's Office. Based on LEA jurisdiction, the LEAs were to provide an SRO at each elementary school and middle school and two SROs at each high school. We examined District records and evaluated controls related to the SRO services and found that controls over SRO services could be enhanced. Specifically:

- The Sheriff's Office contract included a provision that personnel would be trained to statutorily qualify as SROs; however, the contract did not require documentation to confirm completion of the required training and District records were not maintained to evidence that the SROs received the required training. According to the District School Safety Office personnel, the Sheriff's Office was the only contracted LEA that did not automatically provide the training documentation and the District relied on the Sheriff's Office to ensure that SRO services were received as required. Notwithstanding, such reliance provides limited assurance that the required training was properly completed. As part of our audit, we requested and received documentation in June 2022 for 5 selected Sheriff's Office SROs who worked at three schools and confirmed that the required training had been completed.
- Language in the District standard LEA contract stipulated that each SRO would be assigned for a full school day to a designated school when school was in session. However, District School Safety Office personnel indicated that the LEAs have declined requests for SROs to maintain attendance records. The District used an electronic visitor management system to record information about school visitors, including visitor arrival and departure times; however, during the 2021-22 fiscal year, SROs were not required to document attendance, either through the visitor management system or by other means, to facilitate monitoring of SRO services. Consequently, District records did not consistently demonstrate that an SRO was present while school was in session.

Absent effective procedures to verify and document that SROs completed required training and provided services consistent with contract terms, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

**Recommendation: The District should continue efforts to demonstrate compliance with State school safety laws. Such efforts should include:**

- **Documentation evidencing verification that SROs completed required training.**
- **Documented verification that an SRO was present at each school while school was in session.**

## **Finding 2: Employee Misconduct Filings**

To provide for proper attention to the health, safety, and welfare of students, State law<sup>2</sup> requires the District to file in writing with the Florida Department of Education (FDOE) all legally sufficient complaints against District teachers and administrators within 30 days after the date on which the complaint comes to the attention of the District. During the 2021-22 fiscal year, the District filed with the FDOE 125 legally sufficient complaints against teachers and administrators affecting the health, safety, and welfare of students.

<sup>2</sup> Section 1012.796(1)(d)1., Florida Statutes.

As part of our audit, we examined District records supporting the complaints filed with the FDOE and found that 10 complaints were filed 10 to 124 days late or an average of 41 days after the required filing date. In response to our inquiries, District personnel indicated that the lack of sufficient personnel and increasing demands on the Office of Professional Standards Department contributed to the delayed filings.

Absent effective controls to ensure that complaints are timely filed, the District cannot demonstrate compliance with State law and the FDOE's ability to timely monitor complaints against District teachers and administrators is limited.

**Recommendation: The District should enhance procedures to ensure compliance with State law by filing with the FDOE all legally sufficient complaints against teachers and administrators within 30 days after the complaint comes to the attention of the District.**

### **Finding 3: Adult General Education Classes**

State law<sup>3</sup> defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act<sup>4</sup> proviso language required each school district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.<sup>5</sup> State Board of Education (SBE) rules<sup>6</sup> require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for students for non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner.

FDOE procedures also require school districts to develop a procedure for withdrawing students for nonattendance and provide that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last day of attendance. In addition, the procedures allow a student with six consecutive absences to re-enroll within 30 days of the withdrawal and the District to report the instructional contact hours from the first date of enrollment to the end-of-class date if the student continues to attend the class without six additional consecutive absences.

The District reported 233,285 instructional contact hours provided to 1,922 students enrolled in 3,113 adult general education classes during the Fall 2021 Semester. As part of our audit, we examined District records supporting 2,349 contact hours reported for 30 students enrolled in 30 adult general education classes. We found that instructional contact hours for 10 students were over reported for a total of 201 hours, ranging from 9 to 42 hours. The 10 students each had more than six consecutive absences; however, the District did not administratively withdraw the students after six consecutive absences and, consequently, over-reported contact hours for the students.

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<sup>3</sup> Section 1004.02(3), Florida Statutes.

<sup>4</sup> Chapter 2021-36, Laws of Florida, Specific Appropriations 122.

<sup>5</sup> The FDOE's Technical Assistance Paper.

<sup>6</sup> SBE Rule 6A-10.0381(5), Florida Administrative Code.

In response to our inquiry, District personnel indicated that the errors occurred because of staff misunderstandings due to high turnover and lack of training, and the District corrected the over-reported hours. Since adult education funding is based, in part, on enrollment data to the FDOE, it is important that the District report accurate data. A similar finding was noted in our report No. 2020-121.

**Recommendation: The District should enhance procedures to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such enhancements should ensure that students are administratively withdrawn from class after six consecutive absences and include appropriate training for those responsible for contact hour reporting. The District should also determine the extent, if any, that adult general education hours were misreported and contact the FDOE for proper resolution.**

## ***PRIOR AUDIT FOLLOW-UP***

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The District had taken corrective actions for findings included in our report No. 2020-121 except that Finding 3 was previously reported as Finding 2.

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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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 2022 through July 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. 2020-121.
- 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 (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employee job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:
  - Examined District records supporting the 11 critical finance application functions for 102 user accounts to determine the appropriateness and necessity of access privileges.

- Examined District records supporting the 13 critical HR application functions for 95 user accounts to determine the appropriateness and necessity of access privileges.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 1,178 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 duties.
- 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 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 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 District IT procedures for requesting, testing, approving, and implementing changes to the District business system.
- 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.
- From the population of expenditures totaling \$78.2 million and transfers totaling \$58.7 million during the period July 2021 through December 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 \$15.9 million and \$55.7 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Examined documentation available for the most recent fiscal year at the time of our fieldwork in April 2022 to determine whether the District used 2020-21 fiscal year workforce education program funds totaling \$35.2 million for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- From the population of 291 industry certifications eligible for the 2021-22 fiscal year performance funding, examined 30 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,349 reported contract hours for 30 selected students from the population of 233,285 contact hours reported for 1,922 adult general education instructional students during the Fall 2021 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 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 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).

- 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.
- 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.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- From the compensation payments totaling \$651.3 million to 25,912 employees during the period July 2021 through February 2022, examined District records supporting compensation payments totaling \$50,645 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 \$3.4 million for the audit period to 14,123 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, and Section 1012.796(1)(d)1., Florida Statutes.
- Examined Department of Highway Safety and Motor Vehicles and District records to assess whether District procedures were adequate to ensure that the District's 625 bus drivers were properly licensed and monitored during the audit period.
- From the population of 3,801 employees newly hired during the period July 2021 through March 2022, examined District records for 30 employees to assess whether personnel who had direct contact with students met education and experience requirements for the positions filled and were subjected to the required fingerprinting and background screening.
- From the 20 significant construction projects with expenditures totaling \$93.6 million, selected 2 construction management contract projects with guaranteed maximum price contracts totaling \$74 million and examined documentation for selected project expenditures totaling \$3.4 million to determine compliance with Board policies, District procedures, and applicable provisions of State law and rules. Specifically, we examined District records to determine whether:
  - The construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
  - District personnel properly monitored subcontractor selection and licensures.
  - The architects were properly selected pursuant to Section 287.055, Florida Statutes, and adequately insured.

- Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
- Six selected payments totaling \$3.4 million were adequate and sufficiently supported.
- The projects progressed as planned consistent with established benchmarks and were cost effective, and the contractors performed as expected.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2021 cost of construction reports of District student station costs related to four construction projects completed during the 2021 calendar year and examined District records for those projects 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 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 SBE Rule 6A-1.094124, Florida Administrative Code.
- Determined whether the District timely canceled the 17 P-cards for 15 cardholders who separated from District employment during the period July 2021 through April 2022.
- For the only charter school that terminated during the 2019-20 through 2021-22 fiscal years, 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 school, 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.
- 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 non-compensation expenditures totaling \$231.1 million for the period July 2021 through January 2022, examined documentation supporting 30 selected payments for general expenditures totaling \$46.1 million to determine whether selected 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.
- From the population of payments totaling \$27.2 million during the period July 2021 through March 2022 related to 30 contracts for services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$3.5 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***

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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 a large initial 'S'.

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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October 10, 2022

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

RE: Audit of Orange County District School Board – Fiscal Year Ended June 30, 2022

Dear Ms. Norman:

Per your letter dated September 13, 2022, the following represents our responses to the findings noted.

**Finding No. 1: School Safety – School Resource Officer Services**

Response 1: The District will continue to work collaboratively with law enforcement agencies to receive documented verification that all school resource officers have completed the required statutory training.

Response 2: The District will work with law enforcement agencies and school administrative personnel to establish a daily procedure for verifying that a school resource officer is present while school is in session.

**Finding No. 2: Employee Misconduct Filings**

Response: The District is in the process of upgrading the case management system which will allow the district to create an automatic timeline alert. The updated system will allow the District to monitor and file complaints in a more timely manner. The upgrade case management system is scheduled to be implemented on April 1, 2023. In addition, the District will provide additional staff to balance the caseload in this department.

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"The Orange County School Board is an equal opportunity agency."

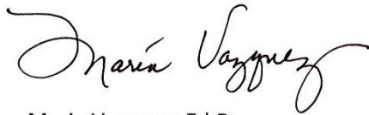
**Finding No. 3: Adult General Education Classes**

Response 1: The District will enhance procedures to ensure that adult general education students are administratively withdrawn in accordance with the six consecutive absence rule and that instructional hours reporting to the Florida Department of Education is accurate.

Respectfully submitted,



Doreen Concolino  
Interim Chief Financial Officer



Maria Vazquez, Ed.D  
Superintendent