

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2023-068
December 2022

PASCO COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Kurt S. Browning served as Superintendent of the Pasco County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Allen Altman, Chair through 11-15-21	1
Colleen Beaudoin	2
Cynthia Armstrong, Chair from 11-16-21, Vice Chair through 11-15-21	3
Alison Crumbley	4
Megan Harding, Vice Chair from 11-16-21	5

The team leader was Sarah R. Polo, CPA, and the audit was supervised by Anna A. McCormick, 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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PASCO COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Pasco County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-074. Our operational audit disclosed the following:

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

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

Finding 3: District records did not demonstrate compliance with State law by documenting a Districtwide comprehensive risk assessment at least once in the last 5 years. In addition, contrary to Board policies, the Board and Superintendent did not approve the Internal Audit Department comprehensive audit plan for the 2021-22 fiscal year.

BACKGROUND

The Pasco 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 Pasco County. The governing body of the District is the Pasco 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 82 elementary, middle, high, and specialized schools; sponsored 13 charter schools; and reported 81,962 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officer Services

State law¹ requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), school guardians, or school security guards, at each school facility. SROs must 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 a qualified SRO is present at each school facility while school is in session.

District personnel responses to our inquiries and our examination of District records for the 2021-22 fiscal year disclosed that the Board contracted with the Pasco Sheriff's Office (Sheriff's Office) to provide 33 full-time SROs for 30 District schools and contracted with the City of New Port Richey and City of

¹ Section 1006.12, Florida Statutes.

Dade City Police Departments (Municipal Police Departments) to provide 4 full-time SROs for 4 District schools.² However, we found that controls over SRO services could be enhanced. Specifically:

- The Sheriff's Office and Municipal Police Department contracts did not explicitly provide assurance that the SROs had completed mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention and District records were not maintained to evidence that the SROs received the required training. District personnel indicated that they relied on the Sheriff's Office and Municipal Police Departments to ensure that the SROs completed the required training. Notwithstanding, such reliance provides District management with limited assurance that the required training was properly completed. Subsequent to our inquiry, in May 2022 the District received documentation certifying that all but one of the assigned SROs had completed the required training.
- The SROs were required to record arrival and departure times electronically using the District's electronic visitor management system; however, according to District personnel, no one reviewed the system records to verify the SROs' presence at District schools. As part of our procedures, we requested for examination system records evidencing that SROs were present at 5 schools during each of the 195 total school days³ in October 2021 and February 2022.

We found that the District's electronic visitor management system records did not demonstrate SRO arrivals and departures for 55 of the 195 school days. Subsequent to our inquiry, the District obtained and provided dispatch records from the law enforcement agencies supporting SRO attendance for the 55 days. In response to our inquiry, District personnel indicated that SROs were not absent but sometimes forgot to sign into the system.

Absent effective procedures to ensure and document that SROs complete the required training and provide contracted services, 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 documenting verification that :

- **SROs completed the required mental health crisis intervention training.**
- **At least one SRO is present during school hours at each school.**

Finding 2: Mental Health Awareness and Assistance Training

Pursuant to State law,⁴ the District received a mental health assistance allocation totaling \$3.3 million for the 2021-22 fiscal year to establish or expand school-based mental health care services and related training. State law⁵ requires the District to designate a school safety specialist to, among other things, ensure that District school personnel receive youth mental health awareness and assistance training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, the District did not always comply with the mental health training requirements. Specifically, as of June 30, 2022, only 2,670 (23 percent) of the 11,413 school personnel had completed the required youth mental health awareness and assistance training. In

² Safe-school officers assigned to the remaining applicable District and charter schools were school guardians and school security guards.

³ The 195 total school days included 39 school days at the 5 schools during October 2021 (20 school days) and February 2022 (19 school days).

⁴ Section 1011.62(14), Florida Statutes.

⁵ Section 1012.584, Florida Statutes.

response to our inquiries, District personnel stated that the District had struggled to complete the training due to staff shortages and employees unable to attend the training during the school day due to COVID-19 protocols.

Without the required training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing such training for all District school personnel, the District cannot demonstrate compliance with State law.

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

Finding 3: Internal Audit Function

State law⁶ requires that school districts receiving annual Federal, State, and local funds in excess of \$500 million employ an internal auditor. Pursuant to State law, the internal auditor must perform a comprehensive risk assessment of all areas of the school system every 5 years and other audits and reviews as the Board directs. During the 2021-22 fiscal year, the District received over \$900 million in Federal, State, and local funds and had an Internal Audit Department (Department). Board policies⁷ specify that, in addition to the statutory requirements, the Director of Internal Audit will prepare an annual comprehensive audit plan and present the plan to the Superintendent and the Board for final approval.

District personnel responses to our inquiries disclosed that the former Director of Internal Audit, who discontinued employment with the District in January 2022, developed annual comprehensive audit plans by assessing risks for District programs and activities through the conduct of fraud inquiries with school principals, bookkeepers, and athletic directors, and surveys of school support organizations (e.g., booster clubs and Parent Teacher Student Associations). However, although we requested in April 2022, District records were not provided to demonstrate that the Department performed a comprehensive risk assessment of all areas of the District in the last 5 years. In addition, District records did not evidence that the Department complied with Board policies by presenting the 2021-22 fiscal year comprehensive internal audit plan to the Superintendent and the Board for final approval. District personnel indicated that, due to her longstanding relationship with the Board, the former Director verbally communicated the results of the Department's risk assessment to the Board.

Without a documented comprehensive risk assessment at least every 5 years to assess risks and documented Board and Superintendent approval of annual audit plans, the District cannot demonstrate compliance with the State law and Board policies. Preparation and Board approval of such documents could help inspire public confidence in the internal audit function and serve as a basis for operational improvements. According to the current Director of Internal Audit, a comprehensive risk assessment will be submitted to the Superintendent and Board for approval in Spring 2023.

Recommendation: The District should enhance procedures to demonstrate compliance with statutory requirements for the Internal Audit Department. Such enhancements should include the maintenance of Department records that evidence a comprehensive risk assessment of all areas of the District every 5 years and how the risk assessment supports the selection of school programs included in the annual comprehensive internal audit plan. In addition, Department

⁶ Section 1001.42(12)(I), Florida Statutes.

⁷ Board Policy 6835, *Internal Audit Department*.

procedures should ensure that the annual comprehensive audit plan is presented to the Board and Superintendent for approval as required by Board policies.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2020-074.

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 2022 through September 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. 2020-074.
- 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 and the related requirements.
- 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 user access privileges to District enterprise resource planning system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, from the population of 1,475 users who had access to the finance and HR applications, we reviewed the appropriateness of access privileges granted for 30 selected users.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 289 employees who had access to sensitive personal student information, we examined the access privileges of 30 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job duties.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we determined whether access privileges had been timely deactivated for 30 of the 2,137 employees who separated from District employment during the period July 1, 2021, through June 16, 2022.
- 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.
- 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 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 \$96 million and transfers totaling \$67 million for the period July 1, 2021, through April 21, 2022, 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 \$14 million and \$57 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.
- From the population of \$2.5 million total workforce education program funds expenditures for the period July 1, 2021, through April 12, 2022, selected 15 expenditures totaling \$516,326 and examined supporting documentation 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 107 industry certifications eligible for 2021-22 fiscal year performance funding, examined 40 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 3,751 reported contact hours for 35 selected students from the population of 46,698 contact hours reported for 506 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; the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(I), Florida Statutes; and the internal auditor performed other duties specified in that section.
- 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 to determine whether the District properly identified and inventoried attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Examined District records supporting teacher salary increase allocation payments totaling \$15 million to 5,483 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 for investigating all reports of alleged misconduct by personnel if the misconduct affects the health, safety, or welfare of a student and notifying the result of the investigation to the FDOE pursuant to Section 1001.42(7)(b)3., Florida Statutes.
- From the population of 2,578 dependent and spouse participants in the District's health insurance during the period July 1, 2021, through February 28, 2022, selected and examined documentation for 30 selected participants to determine whether health insurance was provided only to eligible individuals.
- From the 24 significant construction projects with expenditures totaling \$262 million during the audit period, selected 1 construction management project with a guaranteed maximum price of \$45 million, and examined documentation for two selected project expenditures totaling \$2.6 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 manager (CM) was properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored the CM selection and licensure of subcontractors.
 - 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 CM general conditions costs had been established.
 - Documentation supporting the two selected expenditures was sufficient.
- 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. We examined District records for the two construction projects completed during the 2021 calendar year to determine whether the District accurately reported student station costs 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 1006.13, 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.
- 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 "Sherrill" being more prominent than the last name "Norman".

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Pasco County Schools

Kurt S. Browning, Superintendent of Schools
7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34638

December 12, 2022

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

Dear Ms. Norman,

The purpose of this letter is to respond to the preliminary and tentative findings resulting from the operational audit of the Pasco County District School Board.

The District concurs with the three (3) preliminary and tentative findings received. Below is a corrective action plan for each finding, provided by finding number.

Finding 1: School Safety – School Resources Officer Services:

Training records were provided from the Pasco Sheriff's Office for their SROs and the municipal SROs to the Auditor as requested. These records are in reference to the required SRO trainings by the Pasco County Sheriff's deputies and municipal officers assigned as School Resource Officers for our schools. As stated to the auditor these are not Pasco School board employees, so the District does not maintain records for them.

Following the audit additional specific language was added to the SRO contract between the school board, sheriff's office, and municipal agencies stating these records will be provided yearly to the school district and/or when a new SRO transfers into the SRO unit and completes the training.

The second part of the finding was in reference to assurances that an SRO from the Sheriff's Office and Municipal Agencies are present each day at the campuses they are contracted to cover. The agencies are willing to provide Timecard Records and/or Computer Aided Dispatch records to the District, however according to the auditor these assurances need to be maintained by the school district. To guarantee assurances on the School Board side we have implemented an electronic system through Raptor software to capture their daily attendance, which was already in place. This relies on the SRO signing into the system daily when they arrive on the campus. We have strengthened this method by including language in the SRO contracts between the agencies and school board that requires their personnel to use this system daily and we have requested the agency to audit the system to ensure compliance.

Similar language was also placed in the SRO Contract between the Pasco County Schools with the Dade City Police Department and the New Port Richey Police Department. Both are the municipal agencies providing SRO services to Pasco County Schools. We will continue to work with our law enforcement partners to ensure better compliance with the Raptor daily attendance solution for our SRO's.

Finding 2: Mental Health Awareness and Assistance Training:

The District accepts the findings. Our leadership team produced enhanced action steps at the beginning of the 2022-2023 school year to further promote implementation of the mandated mental health instruction for all employees. For the 2022-2023 School Year, the District School Board of Pasco County allocated the following positions:

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- Supervisor of Mental Health Team
- Mental Health Coordinator
- Youth Mental Health First Aid Training Coordinator (new position)

The Chief of School Safety is the school safety specialist and has numerous responsibilities. Although this position oversees compliance, the responsibility for Youth Mental Health First Aid (YMHFA) is part of Student Support Programs and Services (SSPS). The Director of SSPS and the Chief of School Safety collaborate frequently.

The Supervisor of the Mental Health Team is responsible for the coordination of statutory requirements related to Threat Assessment, Hope Scholarship and YMHFA Training.

The Mental Health Coordinator works with our local mental health providers to ensure community-based services and resources are available to students in need and provides direct oversight of the YMHFA Training Coordinator.

The Youth Mental Health First Aid Training Coordinator is responsible for ensuring school trainers have the resources required to meet the training needs of their individual schools. This person also monitors the individual training plan of each site to ensure it is executed with fidelity with the targeted goal that a minimum 80% of staff districtwide will receive YMHFA Training prior to the end of the 2022-2023 School Year.

- II. To ensure at a minimal 80% of Staff receive YMHFA Training, prior to the conclusion of the 2022-23 School Year, the District School Board of Pasco County is taking/has taken the following actions:

- YMHFA Training Plan has been developed, maintained, and submitted to the FLDOE via our 2022-23 Mental Health Application.
- Six YMHFA Train the Trainer cohorts (sessions to train new trainers of other staff) were hosted between August 2022 and October 22, to date a total of 100 Trainers have been identified Districtwide; this has allowed us to increase the group of trainers available from 20 to 100+.
- Creation of a districtwide database identifying staff in need of YMHFA Training by individual cost center (school or department).
- Each School is required to create a training delivery model specific to their individual site needs and submit to the YMHFA Training Coordinator.
- YMHFA Training is offered at the District Office separately from the school-based trainings to provide additional training sessions to non-school based staff.
- Coordination between the Youth Mental Health First Aid Training Coordinator and our Supervisor of Charter School is occurring to offer training options to Charter School Staff.

Finding 3: Internal Audit Function:

The current Director of Internal Audit, hired in January 2022, has begun the processes and procedures to ensure the District is in compliance with applicable State law and Board policies.

1. In regard to the State law, which requires the internal auditor perform a comprehensive risk assessment of all areas of the school system every 5 years and other audits and reviews as the Board directs and Board Policy 6835, Internal Audit Department, which requires the preparation of an annual comprehensive plan to be presented to the Superintendent and the District School Board (also referred to as the Board) for final approval, the internal auditor has taken the following steps:

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The Internal Audit Department submitted and received approval of the Annual and Long-Term Audit Work Plan (Report) for Fiscal Years 2022-2023 and 2023-2024 from the Superintendent and the Board on November 8, 2022. These plans incorporated the assessment of risks.

Please note this approved Work Plan is Part 1 of a 2-Part Audit Work Plan Report that will be issued during this fiscal year. These reports will incorporate the requirements of Section 1001.42(12)(I), Florida Statutes, and Board Policy 6835, which requires a comprehensive risk assessment of all areas of the school system every five (5) years. The 5-year comprehensive risk assessment will be incorporated in Part 2 of the Audit Risk Assessment/Work Plan which is scheduled for release in the Spring of 2023 as previously communicated to your staff. As recommended, we have revised our department procedures to ensure the annual comprehensive audit plan is presented to the Superintendent and Board for approval as required by Board policies.

2. The Internal Audit Department has also presented their Internal Audit Charter to the Superintendent and the Board, which was approved by both parties on November 8, 2022.
3. In addition, the Internal Audit Department has prepared an Annual Report as of June 30, 2022, which has been presented to the Superintendent and is scheduled to be presented to the District School Board on December 13, 2022.

We appreciate the opportunity to respond to these findings.

Sincerely,



Kurt S. Browning
Superintendent of Schools

xc: Kevin Shibley, Assistant Superintendent for Administration
Tammy T. Taylor, Chief Finance Officer
Elaine M. Williams, Director, Finance Services
Carolyn McGriff, Director, Internal Audit