

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2023-090
January 2023

BREVARD COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2021-22 fiscal year, Dr. Mark Mullins served as Superintendent of the Brevard County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Misty Belford, Chair	1
Cheryl McDougall, Vice Chair from 11-16-21	2
Jennifer Jenkins	3
Matt Susin, Vice Chair through 11-15-21	4
Katye Campbell	5

The team leader was Mark D. Kenny, CPA, and the audit was supervised by Clare Waters, 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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BREVARD COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Brevard County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-206. Our operational audit disclosed the following:

Finding 1: The District did not always provide the required youth mental health awareness and assistance training.

Finding 2: District school safety procedures need improvement to ensure and demonstrate that school resource officers complete required mental health crisis intervention training.

Finding 3: The Board did not maintain an alternate information technology (IT) processing site agreement and the District did not routinely test applicable elements of the District IT disaster recovery plan.

BACKGROUND

The Brevard 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 Brevard County. The governing body of the District is the Brevard County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2021-22 fiscal year, the District operated 106 elementary, middle, high, and specialized schools; sponsored 12 charter schools; and reported 74,026 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Youth Mental Health Awareness and Assistance Training

Pursuant to State law,¹ the District received a mental health assistance allocation totaling \$3 million for the 2021-22 fiscal year to establish or expand school-based mental health care services and related training. In addition, State law² requires the District to designate a school safety specialist who, among other things, is to ensure that school personnel receive youth mental health awareness and assistance training.

Our discussions with District personnel and examination of District records disclosed that the District designated a school safety specialist; however, District procedures were not always effective to ensure that the District complied with mental health training requirements. Specifically, as of June 2022, we determined that only 1,927 (24 percent) of the 8,188 school personnel had completed the required

¹ Section 1011.62(14), Florida Statutes.

² Section 1012.584, Florida Statutes.

training. District personnel indicated that training opportunities were limited because of a trainer shortage and difficulties scheduling school staff for training.

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

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

Finding 2: School Safety – School Resource Officer Services

State law³ requires the Board and Superintendent to partner with law enforcement agencies or security 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.

To ensure that one or more safe-school officers were assigned at each school during the 2021-22 fiscal year, the Board and District charter schools contracted with the Brevard County Sheriff's Office and 10 municipal police departments to provide 75 SROs at 68 District schools and 5 charter schools.⁴ While the SRO contracts indicated that the SROs assigned had completed the required mental health crisis intervention training, the contracts did not require the law enforcement agencies to provide evidence that the SROs had completed the training, District procedures did not require verification that the SROs completed the training, and District records did not evidence that the SROs received the training. In response to our inquiry, District personnel indicated that they relied on the law enforcement agencies to ensure that the SROs completed the required training. Notwithstanding, such reliance provides District management limited assurance that the required training was properly completed. Subsequent to our inquiry, in June 2022 the District obtained documentation from the law enforcement agencies certifying that 61 of the 75 SROs had completed the required mental health crisis intervention training.

Absent effective procedures to document verification of SRO mental health crisis intervention training, the District cannot demonstrate compliance with State law; the District has limited assurance that the SROs are appropriately trained to avert, or appropriately intervene, during school crises; and the District cannot demonstrate that all appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include procedures to maintain documented verifications that SROs completed the required mental health crisis intervention training.

³ Section 1006.12, Florida Statutes.

⁴ Safe-school officers assigned to the remaining applicable District and charter schools were school guardians or school security guards.

Finding 3: Information Technology Disaster Recovery Plan

An important element of an effective internal control system over information technology (IT) operations is a disaster recovery plan to help minimize data and asset loss in the event of a major hardware or software failure. A disaster recovery plan should identify key recovery personnel and critical applications, provide for backups of critical data sets, and provide a step-by-step plan for recovery. In addition, the Board should establish and maintain an alternate-processing site agreement to identify where the District temporary IT operations will occur while financial, payroll, and other critical applications are being recovered and restored. Also, it is important for applicable elements of the IT disaster recovery plan to be routinely tested at the agreed upon alternate-processing site to disclose any areas not addressed and to facilitate proper conduct in an actual disruption of IT operations.

Our inquiry with District personnel and examination of District records disclosed that the District IT disaster recovery plan assigned responsibilities for recovery activities to key employees and backup personnel, prioritized critical operations and data, and detailed the specific procedures to be followed when the District is inoperable or other events interrupt District operations. In addition, the Board entered into an agreement with another school district (effective September 2016 through August 2021) for that school district to serve as an alternate-processing site and the District last tested applicable elements of the IT disaster recovery plan in October 2019. However, as of October 2022, the Board had not established and maintained an alternate-processing site agreement since August 2021 and the District had not tested applicable elements of the IT disaster recovery plan since October 2019.

In response to our inquiries, District personnel indicated that an alternate-processing site agreement had not been established and maintained or the plan routinely tested because of compatibility issues. Without a site agreement and routine testing of applicable IT disaster recovery plan elements, District efforts to minimize the impact of, and timely recover from, a disaster or a disruption of operations may be hindered.

Recommendation: To provide reasonable assurance of the successful recovery of critical applications and continuity of critical operations in the event of a disaster, the Board should establish and maintain an alternate-processing site agreement and the District should at least annually test applicable IT disaster recovery plan elements.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2020-206.

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 June 2022 through October 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. 2020-206.
- 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 District records supporting the necessity of all 118 finance application users and 44 human resources application users to have profiles that allowed them to update key finance and human resources applications.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers, and restricting access privileges to only that information appropriate and necessary based on the employee's assigned job responsibilities.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested at an agreed-upon alternate-processing site.
- 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 \$32.7 million and transfers totaling \$27.5 million during the period July 2021 through April 2022 from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, sales tax, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$5.4 million and \$19.7 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.
- From the population of \$1.9 million total workforce education program fund expenditures for the period of July 2021 through April 2022, selected 30 expenditures totaling \$209,153 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).
- Examined two industry certifications eligible for the 2021-22 fiscal year performance funding to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,504 reported contact hours for 30 selected students from the population of 257,105 contact hours reported for 1,922 adult general education instructional students during the audit period 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.
- Evaluated District controls over the collection of adult general education and childcare fees.
- 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).

- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Evaluated Board policies and District procedures for payments of accumulated annual and sick leave to determine compliance with State law and Board policies. From the population of 529 former employees paid \$3.3 million for terminal leave and 751 employees paid \$1.3 million for accumulated sick leave annual payouts, we examined District records for 30 selected former employees paid terminal leave pay totaling \$963,961 and 10 employees paid for accumulated sick leave annual payouts totaling \$14,768 to determine whether the leave pay was calculated in compliance with Sections 1012.61 and 1012.65, Florida Statutes, and Board policies.
- From the compensation payments totaling \$355 million to 9,200 employees during the audit period, examined District records supporting compensation payments totaling \$66,648 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 \$12 million for the audit period to 3,941 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).
- Examined District records for the audit period for 30 employees and 30 contractor workers selected from the population of 9,200 employees and 4,967 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- 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 the 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.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, examined the District's 2021 cost of construction report for the two construction projects with student stations completed during the 2021 calendar year to determine whether student station costs were accurately reported and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07 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.

- For the charter school terminated in the 2020-21 fiscal year, 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.
- Determined whether non-compensation payments 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. Specifically, from the population of vendor payments totaling \$236.5 million for the period July 2021 through April 2022, we examined District records supporting 30 selected payments totaling \$838,523.
- From the population of payments totaling \$14.8 million during the period July 2021 through April 2022 related to 471 contracts for services, examined supporting documentation, including the contract documents, for 30 selected payments totaling \$3.4 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.
- Evaluated the adequacy of District Virtual Instruction Program policies and procedures to ensure compliance with Section 1002.45, Florida Statutes.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601
Robert E. Schiller, Ed.D., Interim Superintendent



January 12, 2023

Sherrill F. Norman, CPA
Auditor General – State of Florida
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Tallahassee, FL 32399-1450

Dear Ms. Norman:

Listed below are responses to preliminary and tentative audit findings and recommendations noted in your letter dated December 2, 2022. These audit findings and responses are provided for the fiscal year ending June 30, 2022.

Finding No. 1: Youth Mental Health First Aid Training:

District school Youth Mental Health First Aid (YMHFA) training and scheduling procedures need improvement.

The District agrees that training and scheduling procedures require improvement. A shortage of trainers and lack of opportunities to train additional trainers was a major constraint.

Corrective Action:

The District designated 6 employees that have the prerequisites to attend state training when allocations slots become available.

The District also contracted with a trainer to provide training when District employees are unavailable to conduct training.

Another challenge to training is the non-availability of Substitutes to allow teachers time to complete training.

Corrective Action:

The District continues to offer scheduled YMHFA training days as well as school scheduled YMHFA training. BPS staff share individual school YMHFA training percentages both directly with principals, as well as principal supervisors and superintendents generating renewed emphasis on this requirement. The school scheduled days are on District In-Service Days, summer, and weekends.

Employees enrolling in the training course are not completing prerequisites or accepting invitation, resulting in a low number of participants in the training session which can than not be filled.

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Corrective Action:

The District instituted a training program to provide YMHFA training to new employees each week to ensure all new employees are trained within two weeks of their start date.

The Department of Education will provide, by February 1 of each year, a list of job codes or categories from the document entitled "Data Elements-Staff" incorporated in Rule 6A-1.0014, to identify the positions that must receive Youth Mental Health Awareness Training. This list will be used to target key personnel for training to reach 80% annually.

Employees not registering for re-certification training allowing their certification to expire 3 years after their completion of training.

Corrective Action:

Reports are being run monthly and emailed to participants, and cc'ed their principal, if their YMHFA credentials are expiring. Those candidates are provided with directions to register for the on-demand re-certification course. In the past we were not sending reminders therefore staff were losing their credentials.

Finding No. 2: SRO Mental Health Crisis Intervention training

The District lacks effective procedures to document verification of SRO mental health crisis intervention training.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include procedures to maintain documented verifications that SROs completed the required mental health crisis intervention training.

The District has implemented the recommendations provided for Finding 2.

To date, training is only offered in July and SRO's that are brought into any of the programs after or in late July have been required to wait until the following summer to complete. BPS understands the importance of our SROs being fully trained in mental health crisis intervention and are partnering with Law Enforcement to ensure BPS has fully trained SROs prior to the Officers start date in our schools. Also, the Office of District and School Security has created a document to track the state required training for sworn law enforcement (SRO) to assist with accountability.

Finding No. 3: District IT disaster recovery plan.

The Board did not maintain an alternate information technology (IT) processing site agreement and the District did not routinely test applicable elements of the District IT disaster recovery plan.

Recommendation: To provide reasonable assurance of the successful recovery of critical applications and continuity of critical operations in the event of a disaster, the Board should establish and maintain an alternate-processing site agreement and the District should at least annually test applicable IT disaster recovery plan elements.

BPS is in the process of implementing and installing the necessary equipment at an alternative site (a Certified and Compliant Tier3 secure storage and protection facilitate) so that the district can regularly run recovery test. This approach will allow BPS to mitigate the current issue of being dependent on another district to maintain legacy systems on compatible versions and infrastructure. The new implementation will allow Brevard to have the infrastructure that is secure, reliable, and easily accessible for maintenance.

BPS routinely runs backups on core system data including daily and weekly cycles. These backups are secured and kept off site.

Sincerely,



Robert E. Schiller
Interim Superintendent

Cc: Board Members
Audit Committee
Cindy Lesinski
Susan Denyer