

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2024-004
August 2023

**TAYLOR COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2022-23 fiscal year, Alicia Beshears served as Superintendent of the Taylor County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Bonnie Sue Agner, Vice Chair through 11-21-22	1
Brenda H. Carlton	2
Jeannie Mathis	3
Danny Lundy, Chair	4
Deidra A. Dunnell, Vice Chair from 11-22-22	5

The team leader was Michael Nichols, and the audit was supervised by Maria G. Loar, 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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TAYLOR COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Taylor County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-022. Our operational audit disclosed the following:

Finding 1: District school safety procedures need improvement to ensure and demonstrate that safe-school officers complete the required training.

Finding 2: District procedures need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

BACKGROUND

The Taylor 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 Taylor County. The governing body of the District is the Taylor 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 2022-23 fiscal year, the District operated six elementary, middle, high, combination, and specialized schools; and reported 2,664 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Safe-School Officer Training

State law¹ requires that the Board and Superintendent partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school guardians, at each school facility. To be a safe-school officer, SROs must complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. School guardians are District employees and must complete a 144-hour training program conducted by the Sheriff's Office² and crisis intervention training to improve their knowledge and skills necessary to respond to and de-escalate incidents on school premises. Effective school safety measures include documented verifications to ensure safe-school officers have completed the required training before services are provided.

For the 2022-23 fiscal year, the Board contracted with the Taylor County Sheriff's Office to provide an SRO at each of the District's six schools as well as the required 144-hour training for the District's

¹ Section 1006.12, Florida Statutes.

² Pursuant to Section 30.15(1)(k)2, Florida Statutes, the 144-hour training program is to consist of 12 hours of certified nationally recognized diversity training and 132 total hours of comprehensive firearm safety and proficiency training conducted by Criminal Justice Standards and Training Commission-certified instructors. Additionally, the Sheriff's Office is required to certify that District school guardians complete the 144-hour training program.

six school guardians. However, the contract did not explicitly require assurance from the Sheriff's Office that the SROs had completed the mental health crisis intervention training or that the school guardians had completed the 144-hour training. In addition, although we requested, District records were not provided to evidence verification that the SROs and school guardians completed this training.

In response to our inquiries, District personnel indicated that they relied on the Sheriff's Office to ensure that applicable training was completed; notwithstanding, such reliance provides District management limited assurance that required safe-school officer training was completed. In addition, District personnel indicated that, due to an oversight, the school guardians did not complete the required crisis intervention training.

Although, subsequent to our inquiry, in April 2023 the District received documentation from the Sheriff's Office certifying that the six school guardians completed the 144-hour training before services were provided, the District did not document verification that the SROs or school guardians completed the crisis intervention training. Absent effective procedures to ensure and document that the SROs and school guardians timely complete all required training, 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 enhance procedures to ensure and demonstrate compliance with State school safety laws. Such enhancements should include documented verifications that SROs and school guardians complete the required training before services are provided.

Finding 2: Adult General Education Classes

State law³ 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 Act⁴ proviso language required each district to report enrollment for adult general education programs in accordance with Florida Department of Education (FDOE) instructional hours reporting procedures.⁵ State Board of Education (SBE) rules⁶ require the District to collect and maintain student enrollment and attendance information 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.

The District reported 11,370 instructional contact hours provided to 71 students enrolled in 177 classes during the Fall 2022 Semester. As part of our audit, we examined District records for 2,691 selected hours related to 37 adult general education classes and reported for 35 students. We found that instructional contact hours for 7 students were under reported by 212 hours (ranging from 4 to 90 hours).

³ Section 1004.02(3), Florida Statutes.

⁴ Chapter 2022-156, Laws of Florida, Specific Appropriation 118.

⁵ FDOE's Technical Assistance Paper *Adult General Education Instructional Hours Reporting Procedures*, dated September 2020.

⁶ SBE Rule 6A-10.0381(5), Florida Administrative Code.

In response to our inquiry, District personnel indicated that the hours were under-reported because District personnel sometimes misunderstood reporting instructions, miscalculated attendance days, or made data entry errors. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

Recommendation: The District should provide appropriate training to ensure that staff accurately report instructional contact hours for adult general education classes to the FDOE. 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

The District had taken corrective actions for findings included in our report No. 2021-022.

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 2023 through June 2023 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. 2021-022.
- 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 2022-23 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 important IT control functions, such as IT security and user authentication.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined selected user access privileges in March 2023 to District enterprise resource planning (ERP) 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, we:
 - Tested the nine roles that allowed update access privileges to selected critical ERP system finance application functions resulting in the review of the appropriateness of access privileges granted for six accounts.
 - Tested the eight roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for six accounts.

- Evaluated District procedures to prohibit former employee access to electronic data files. Since there was no turnover in personnel with critical ERP system access to the finance and HR applications during our audit period, we reviewed selected user HR application access privileges for the former and interim superintendents who separated from District employment on October 8, 2021, and June 30, 2022, respectively, to determine whether the access privileges were timely deactivated.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Inquired whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed for the period July 2022 through March 2023.
- Examined the District Web site to determine whether the 2022-23 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the District Web site contained, for each public school within the District and for the District, the required graphical representations 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).
- For the one construction management contract with a guaranteed maximum price totaling \$2.3 million and project expenditures totaling \$75,923 for the period July 2020 through March 2023, examined documentation 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 was properly selected pursuant to Section 255.103, Florida Statutes.
 - District personnel properly monitored subcontractor selections and licensures.
 - The architects were properly selected pursuant to Section 287.055, Florida Statutes.
 - The Board had established policies and procedures to ensure that all new construction projects conformed to the Florida Building Code, Florida Fire Prevention Code, and other applicable building and life safety codes in accordance with Section 1013.38, 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(12), Florida Statutes (2022).
- 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(13), Florida Statutes (2022); and State Board of Education (SBE) Rule 6A-1.094124, Florida Administrative Code.
- Evaluated the effectiveness of Board policies and District procedures for investigating all reports of alleged misconduct by personnel affecting the health, safety, or welfare of a student. In addition, we determined whether the District complied with Section 1001.42(7)(b)3., Florida Statutes, by notifying the result of the investigation to the FDOE and whether the misconduct warranted termination, regardless of whether the person resigned or was terminated before the conclusion of the investigation.
- From the population of \$1.5 million total workforce education program funds expenditures for the period July 2022 through March 2023, selected expenditures totaling \$636,463 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 186 industry certifications eligible for 2022-23 fiscal year performance funding, examined 26 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,691 reported contact hours for 35 selected students enrolled in 37 adult general education classes from the population of 11,370 contact hours reported for 71 adult general education instructional students enrolled in 177 classes during the Fall 2022 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.
- Examined District records for the audit period supporting the teacher salary increase allocation received pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 86, totaling \$668,413 and records supporting related payments totaling the same amount made to 170 instructional personnel to determine whether the District submitted required reports (salary distribution plan and expenditure report) to the FDOE and used the allocation in compliance with Section 1011.62(14), Florida Statutes (2022).
- Examined Board policies, District procedures, and related records supporting school volunteers for the period July 2022 through March 2023 to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site (NSOPW) maintained by the United States Department of Justice as required by Section 943.04351, Florida Statutes. In addition, from the population of 290 volunteer applicants, we extended our procedures to perform a search of the names of 30 selected volunteers against the NSOPW database.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

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

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

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
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Alicia Beshears
Superintendent of Schools

August 1, 2023

Sherrill F. Norman, CPA
Auditor General
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111 West Madison Street
Tallahassee, FL 32399-1450

Dear Ms. Norman:

The preliminary and tentative findings and recommendations for the fiscal year ending June 30, 2023 have been reviewed by the appropriate District staff. Our response to the findings and recommendations are listed below.

Finding 1: Safe-School Officer Training

The District has enhanced procedures to ensure compliance with State school safety laws. Current training verifications are on file with the School Safety Specialist at the District Office.

Finding 2: Adult General Education Classes

The District will provide training to ensure staff accurately report instructional contact hours for adult general education classes to FDOE.

We wish to commend Michael Nichols and his staff; the audit was conducted with much courtesy and professionalism. We value their knowledge and expertise relating to school business.

Sincerely,

Alicia Beshears
Superintendent, Taylor County Schools

Bonnie Sue Agner
Residence Area One

Brenda Carlton
Residence Area Two

School Board Members
Jeannie Mathis
Resident Area Three

Danny Lundy
Resident Area Four

Deidra Dunnell
Resident Area Five

An Equal Opportunity- Equal Access Employer - Veterans' Preference Employer

The School Board of Taylor County, Florida does not discriminate in admission or access to, or treatment or employment in, its programs and activities on the basis of race, color, religion, age, sex, national origin, marital status, disability, genetic information, sexual orientation, gender identity or expression, or any other reason prohibited by law, regarding non-discrimination. See 34 C.F.R.100.6(d); 34 C.F.R. 106.9; 34 C.F.R. 110.25. In addition, the School Board provides equal access to the Boys Scouts and other designated youth groups.