

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2024-010  
August 2023

**LAKE COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2022-23 fiscal year, Diane S. Kornegay served as Superintendent of the Lake County Schools and the following individuals served as School Board Members:

|  | <u>District No.</u> |
|--|---------------------|
| Bill Mathias   | 1                   |
| Tyler Brandeburg   | 2                   |
| Marc Dodd, Chair from 11-28-22,<br>Vice Chair through 11-27-22 | 3                   |
| Mollie Cunningham, Vice Chair from 11-28-22                    | 4                   |
| Stephanie Luke, Chair through 11-27-22                         | 5                   |

The team leader was Nicholas J. DeCandia, CPA, 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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**State of Florida Auditor General**

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# LAKE COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

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This operational audit of the Lake County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2021-049. Our operational audit disclosed the following:

**Finding 1:** District controls did not always ensure legally sufficient complaints against District teachers and administrators were timely filed with the Florida Department of Education.

**Finding 2:** As of June 28, 2023, 31 percent of the District school employees had not completed the required mental health awareness and assistance training and 17 percent of the District students in grades 6 through 12 had not received the required youth mental health awareness and assistance instruction.

## BACKGROUND

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The Lake 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 Lake County. The governing body of the District is the Lake 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 2022-23 fiscal year, the District operated 45 elementary, middle, high, and specialized schools; sponsored 11 charter schools; and reported 48,639 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

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### Finding 1: Employee Misconduct Filings

State law<sup>1</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. According to District personnel, school administrators or the District Office may receive complaints via telephone, e-mail, or in person. The complaints are forwarded to District Employee Relations Department personnel for review to determine the severity of the allegation and potential ramifications. Once a case is substantiated, Department personnel investigate the case to determine legal sufficiency and a final resolution.

During the 2022-23 fiscal year, the District filed with the FDOE ten legally sufficient complaints against teachers and administrators affecting the health, safety, and welfare of students. As part of our audit, we examined District records supporting the complaints filed with the FDOE and found that six complaints

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

were filed 10 to 126 days late or an average of 39 days after the complaints came to the District's attention.

In response to our inquiries regarding delays in filing legally sufficient complaints with the FDOE, District personnel indicated that investigations of cases occasionally take longer than 30 days due to circumstances such as the timing of school breaks, availability of witnesses, and law enforcement involvement. Notwithstanding, while the determination of legal sufficiency is contemplated to occur within the 30-day filing allowance and no provision appears to address complaints that develop legal sufficiency outside the statutory window, the legal requirement to report the complaints becomes effective on the date that the complaint comes to the attention of the District.

Absent effective controls to ensure that complaints are timely filed, the District cannot demonstrate compliance with State law, the FDOE's ability to monitor the complaints is limited, 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 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 2: Mental Health Awareness and Assistance Training and Instruction**

Pursuant to State law,<sup>2</sup> the District received a mental health assistance allocation totaling \$2.3 million for the 2022-23 fiscal year to establish or expand school-based mental health care services and related training. State law<sup>3</sup> also requires the District to designate a school safety specialist to ensure that District school personnel receive youth mental health awareness and assistance training. Each school safety specialist shall earn, or designate one or more individuals to earn, certification as a youth mental health awareness and assistance trainer.

State Board of Education (SBE) rules<sup>4</sup> require the District to annually provide to students in grades 6 through 12 a minimum of 5 hours of instruction related to mental health awareness and assistance, including suicide prevention and the impacts of substance abuse. Failure to comply with State law and SBE rule requirements may result in the imposition of sanctions specified in State law.<sup>5</sup>

Our discussions with District personnel and examination of District records disclosed that the District designated a school safety specialist and tracked student completion of the required mental health awareness and assistance instruction using Web-based modules. However, the District had not established procedures to ensure a sufficient number of certified trainers are designated or contracted to provide the required employee training. In addition, District procedures did not provide for timely follow-up with schools to verify all student instruction was completed.

<sup>2</sup> Section 1011.62(13), Florida Statutes.

<sup>3</sup> Section 1012.584, Florida Statutes.

<sup>4</sup> SBE Rule 6A-1.094124(4), Florida Administrative Code. Effective November 23, 2022, the title of the required instruction was revised to resiliency education which includes recognition of mental health concerns, suicide prevention, and the impacts of substance abuse.

<sup>5</sup> Section 1008.32, Florida Statutes.

Our audit procedures disclosed that, as of June 28, 2023:

- 1,413 (31 percent) of the 4,551 school personnel had not completed the required youth mental health awareness and assistance training.
- 3,792 (17 percent) of the 22,318 District students in grades 6 through 12 had not received the required mental health awareness and assistance instruction.

In response to our inquiries, District personnel indicated that the required employee training had not been provided primarily due to turnover in District-employed certified trainers. District personnel also indicated that some students did not complete the required instruction due to a lack of accountability at the schools and student absenteeism.

Without the required training and instruction, a mental health services need may not be timely identified and appropriately met. In addition, documented instruction and training enhances public awareness of District efforts to provide essential educational services.

**Recommendation:** The District should enhance procedures to ensure that all District school personnel receive mental health awareness and assistance training and students in grades 6 through 12 annually receive at least 5 hours of mental health awareness and assistance instruction. Such enhancements should include designation of, or contracts with, a sufficient number of certified trainers to provide all employees the required training and timely follow-up with schools to verify that all student instruction was completed.

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

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The District had taken corrective actions for findings included in our report No. 2021-049.

## ***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 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. 2021-049.
- 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 information technology (IT) Board policies and District procedures to determine whether the policies and procedures addressed certain important IT control functions, such as access security, data center and network operations, 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. 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 tested the:

- Nine critical roles that allowed update access privileges to selected critical finance application functions resulting in the review of the appropriateness of access privileges granted for 15 accounts.
- Four critical roles that allowed update access privileges to selected critical HR application functions resulting in the review of the appropriateness of access privileges granted for 6 accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for 40 of the 597 employees who separated from District employment who had access to critical roles of the financial and HR applications during the audit period to determine whether access privileges were timely deactivated.
- Determined whether the District had a comprehensive IT disaster recovery plan in place that was designed properly, operating effectively, and had been recently tested.
- Inquired whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- 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).
- 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)(I), 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.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- Reviewed the audit reports for all District-sponsored charter schools and charter technical career centers received during the audit period to determine whether the required audits were performed. We also determined whether the 2021-22 fiscal year audits of the District charter schools and charter technical career center were performed pursuant to Chapters 10.700 and 10.850, Rules of the Auditor General.
- Evaluated the sufficiency of District procedures to determine whether District charter schools and charter technical career centers were required to be subjected to an expedited review pursuant to Section 1002.345, 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 Rule 6A-1.094124, Florida Administrative Code.
- Examined District records supporting the teacher salary increase allocation received pursuant to Chapter 2022-156, Laws of Florida, Specific Appropriation 86, totaling \$12.5 million and records supporting related payments for the audit period totaling the same amount to 2,977 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).
- Evaluated 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 investigation responsibilities for all reports of alleged misconduct to determine whether those policies and procedures were effective and sufficient to ensure compliance with Section 1001.42(6) and (7)(b)3., Florida Statutes.
- Examined financial and other records of the District's self-funded employee health insurance plan for the 2019-20, 2020-21, and 2021-22 fiscal years to determine whether the plan was fiscally sound and whether the District timely submitted to the Office of Insurance Regulation a statement of the plan's actuarial soundness prepared by an actuary.
- Evaluated District procedures for acquiring health insurance for officers and employees and examined related records to determine whether the District complied with Section 112.08, Florida Statutes. We also reviewed the reasonableness of procedures for acquiring other types of commercial insurance to determine whether the basis for selecting insurance carriers was documented in District records and conformed to good business practices.
- 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. We also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for compliance with Federal and State inspection requirements, and evaluated District efforts to timely resolve any previous deficiencies identified during inspections.
- 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 written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

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**Superintendent:**  
**Diane S. Kornegay, M.Ed.**

**School Board Members:**

**District 1**  
Bill Mathias  
**District 2**  
Tyler Brandeburg  
**District 3**  
Marc Dodd  
**District 4**  
Mollie Cunningham  
**District 5**  
Stephanie Luke

August 22, 2023

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

Dear Ms. Norman:

First, we would like to thank you and your staff for the professional manner in which the audit was conducted. Student safety and the mental health of our students and employees are one of the District's highest priorities. We look to the audit process as a valuable tool in the continuous improvement of the operations of our school district.

We have reviewed the preliminary and tentative audit findings and recommendations related to the operational audit of the District and present our responses below:

**Finding 1: Employee Misconduct Filings**

**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.

**Response:** In all cases investigated, employees are immediately administratively placed in an alternative assignment to eliminate all contact with students on school grounds. Immediately following the initial inquiry by the operational auditor, the district took steps to improve practices, procedures, and staffing which will ensure compliance with State law.

The District will continue to 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 2: Mental Health Awareness and Assistance Training and Instruction**

**Recommendation:** The District should enhance procedures to ensure that all District school personnel receive mental health awareness and assistance training and students in grades 6 through 12 annually receive at least 5 hours of mental health awareness and assistance instruction. Such enhancements should include designation of, or contracts with, a sufficient number of certified trainers to provide all employees the required training and timely follow-up with schools to verify that all student instruction was completed.

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Response:

On November 22, 2022, the State Board of Education published Rule 6A-1.094120, establishing February 1 as the date for the Department of Education to provide a list of job codes identifying school personnel required to receive Youth Mental Health Awareness Training. The Rule also established February 1 as the date to measure the percentage of school personnel who have completed the approved training. The Florida Department of Education sent out the list of job codes on January 27, 2023. Before receiving the list, the district had trained 1,370 additional employees who were assumed to be included as school personnel. Included in the 1,370 employees not listed among the State's job codes were 44 Mental Health Liaisons, whose primary responsibility is coordinating the mental health services for students at each school. 51 Pre-K teachers and Pre-K Paraprofessionals, who work directly with our VPK and Pre-K ESE students; 38 School Nurses who attend to students' medical needs; 17 School Guardians who serve as Safe Schools Officers; and 11 Extended Day Care employees who are the first to greet many of our students when they arrive at our schools, and the last to see them when they return to their parents. Also not included were several department-level employees who go into our schools and interact directly with students on a routine basis. Additionally, we included our athletic coaches who may have a different job during the day, but still have student contact while coaching after hours. Many other personnel who go on our campuses potentially having student contact were included in the training. After removing the employees not included in the State's list of job codes, 2,164, or 62% of the 3,516 required school personnel, had completed their training as of February 1, 2023.

The District will enhance procedures to ensure that all District school personnel receive mental health awareness and assistance training and students in grades 6 through 12 annually receive at least 5 hours of mental health awareness and assistance instruction.

Sincerely,



Diane S. Kornegay, M.Ed.  
Superintendent

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