

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2025-020
September 2024

**DIXIE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Michael A. Thomas served as Superintendent of the Dixie County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Cheryl Pridgeon, Vice Chair	1
Amanda NesSmith	2
Paul Gainey	3
Timothy W. Alexander, Chair	4
Lucas Rollison	5

The team leader was Shannon Rymer and the audit was supervised by Glenda K. Hart, 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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DIXIE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Dixie County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-041. Our operational audit disclosed the following:

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

Finding 2: As similarly noted in our report 2022-041, District records did not always demonstrate compliance with fire and emergency drill requirements.

Finding 3: District controls over contracted services need enhancement.

Finding 4: The District needs to adopt a spending plan for workforce education program funds.

Finding 5: As similarly noted in our report 2022-041, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

BACKGROUND

The Dixie 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 Dixie County. The governing body of the District is the Dixie 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 2023-24 fiscal year, the District operated four elementary, middle, and high schools, sponsored one elementary charter school, and reported 2,060 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Safety – School Resource Officer Services

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. 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.

For the 2023-24 fiscal year, the Board contracted with the Dixie County Sheriff's Office for five SROs at the four District schools and the District charter school contracted for SRO services. The contracts

¹ Section 1006.12, Florida Statutes.

required mental health crisis intervention training for each SRO; however, the contracts did not require documented verification that the SROs had completed the required training and District records were not maintained to evidence completion of the training.

In response to our inquiry, District personnel indicated that they relied on the Sheriff's Office and the charter school to ensure that the SROs completed the required training. However, such reliance provides the District limited assurance that SRO services were provided by qualified staff as expected. Subsequent to our inquiry, in July and August 2024 the mental health crisis intervention training certificates for the six SROs were provided by the District. Absent effective monitoring procedures over SRO 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 establish procedures to ensure and demonstrate compliance with State school safety laws. Such procedures should include contract provisions requiring confirmation that each SRO completed the required mental health crisis intervention training and documented verification of such training.

Finding 2: Fire and Emergency Drills

To provide for proper attention to the health, safety, and welfare of students and District staff, State law² requires the Board to formulate and prescribe policies and procedures associated with, but not limited to, fires, natural disasters, active assailant and hostage situations, and bomb threats. State Board of Education (SBE) rules³ require that each school conduct fire drills in accordance with the Florida Fire Prevention Code (FFPC)⁴ and 6 emergency drills that are nonconcurrent with fire drills. Four of the 6 emergency drills must address active threats⁵ and the remaining 2 must address other emergencies, such as severe weather, natural disasters, hazardous materials, or reunification.⁶ In addition, one emergency drill must take place within the first 10 days of the beginning of the school year and the remaining drills must take place at least every 45 days that school is in session. Moreover, SBE rules and Board policies⁷ require each school to complete and keep on file an after-action report form to document each fire and emergency drill conducted and to submit those reports to the Director of Safety, Facilities, and Special Projects within 15 calendar days after the drill.

To determine whether the District's 2 elementary and 2 middle and high schools and the 1 elementary charter school conducted and reported the required drills (26 fire drills, 20 active threat emergency drills, and 10 other emergency drills) for the 2023-24 fiscal year, we requested for examination District records supporting for the 56 required drills. We found that:

² Section 1006.07(4), Florida Statutes.

³ SBE Rule 6A-1.0018(15), Florida Administrative Code (2023).

⁴ The FFPC requires that, every school year, elementary schools conduct 6 fire drills and middle and high schools conduct 4 fire drills. Consequently, a total of 26 fire drills are to be conducted annually for the District's 2 elementary and 2 middle and high schools and the District elementary charter school.

⁵ An active threat is any situation that presents an immediate and ongoing danger to the safety of students, staff and visitors, such as active assailant, hostage situation, or bomb threat.

⁶ Reunification involves reuniting students and employees with their families in the event that a school is closed or unexpectedly evacuated due to a natural or manmade disaster.

⁷ Board Policy 3.06, *Safe and Secure Schools*.

- District records did not demonstrate that 3 of the 10 other emergency drills were conducted.⁸
- District records evidenced that Anderson Elementary conducted emergency drills every 45 days. However, one emergency drill at each of the other 4 schools ranged from 5 to 83 days, or an average of 32 days, late.
- 9 of the 56 required after-action drill reports were not submitted to the Director of Safety, Facilities, and Special Projects within 15 calendar days. Specifically, 5 emergency and 4 fire drill after-action drill reports were submitted by the Anderson Elementary and elementary charter school 19 to 61 days, or an average of 37 days, late.

District personnel indicated that, due to oversights or misunderstandings about drill requirements, some drills were not conducted or reported timely. Absent effective controls over fire and emergency drills, the District cannot demonstrate compliance with applicable drill requirements or that appropriate measures have been taken to promote the safety of students and school personnel. A similar finding was also noted in our report No. 2022-041.

Recommendation: The District should enhance procedures to ensure that all fire and emergency drills are timely conducted and reported as required.

Finding 3: Contracted Services

Effective contract management ensures that contract provisions establish required deliverables and related service times for contracted services and ensures that records are maintained to evidence satisfactory receipt of contracted services by personnel with direct knowledge of the services prior to payment. The Board routinely enters into contracts for services and internal controls have been designed and implemented that generally ensure payments are consistent with contract terms and conditions.

For the period July 2023 through February 2024, District payments for contracted services totaled \$1.2 million. As part of our audit, we requested for examination District records supporting ten selected payments totaling \$218,437 and found that District controls over five payments totaling \$68,191 for student therapy, lobbyist firm, and Board Attorney services could be improved. We expanded our procedures to evaluate District controls supporting the other payments totaling \$141,462 for these services during the period July 2023 through February 2024. We found that, in total, the District paid:

- \$160,232 to three companies for student therapy services at the four District schools. Contracts with the three companies stipulated that the therapists would perform services for \$26.50 to \$140 per hour based on the service type or at a fixed rate per day. We found that the service rates billed on the company invoices agreed with the respective contract terms. However, although we requested, District records were not provided to demonstrate confirmed receipt of the contracted services or District personnel verification that the costs billed complied with contract terms for the types of services received.
- \$28,135 to a registered lobbyist firm for consulting services for 7 months. The Board-approved contract required the firm to represent the Board before the legislative and executive branches of Florida government for a \$4,000 monthly retainer fee plus reimbursable (i.e., travel and other) costs. However, although we requested, District records were not provided to evidence the actual services provided by the firm or support reimbursable costs.

⁸ Anderson Elementary, Old Town Elementary, and the elementary charter school each documented only 1 emergency drill during the 2023-24 school year.

- \$21,286 for Board Attorney services, which were consistent with a Board-approved contract for services and payments through June 30, 2022. However, the contract ended on that date and the Board took no action to authorize the subsequent services and payments totaling \$21,286.

According to District personnel, the documentation deficiencies were due to changes in District personnel and oversights. Absent effective procedures over contracted services, there is an increased risk that services received may not be consistent with District expectations or for overpayments to occur.

Recommendation: The District should enhance procedures to ensure that District records demonstrate, prior to payment, confirmation that contracted services are received, verification that the costs related to the services comply with contract terms, and Board action to authorize contracted services and related payments.

Finding 4: Workforce Education Program Spending Plan

Pursuant to State law,⁹ the District receives funding for workforce education programs and is required to use the money to benefit those programs. For the 2023-24 fiscal year, the Legislature appropriated \$84,968 for the District's workforce education program. These funds, when combined with \$375,002 of unspent workforce education funding from prior fiscal years, made \$459,970 available for workforce education program expenditures during the 2023-24 fiscal year.

For the 2023-24 fiscal year, District workforce education program expenditures totaled \$49,186, which was 11 percent of the amount available to be expended, resulting in a carry forward balance of \$410,784 at June 30, 2024. Although the workforce education program funds are restricted for adult education purposes and not subject to reversion, carrying forward large balances of program funds into subsequent years does not appear to be consistent with the legislative intent for annually funding the program and does not appear to benefit the persons and programs for which the funds were generated. In response to our inquiry, in July 2024 District personnel indicated they were working to develop a workforce education program spending plan.

Recommendation: The Board should adopt a spending plan for unspent workforce education program funds to serve as a guide to ensure that the funds benefit the students and program as intended by the Legislature.

Finding 5: Information Technology User Access Privileges – Sensitive Personal Information

The Legislature has recognized in State law¹⁰ that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. Effective controls restrict individuals from accessing information unnecessary for their assigned job responsibilities and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their responsibilities.

⁹ Section 1011.80, Florida Statutes.

¹⁰ Section 119.071(5)(a), Florida Statutes.

Board policies¹¹ and District procedures allow designated District school personnel access to student records to perform administrative, supervisory, or instructional responsibilities that serve a legitimate educational purpose in accordance with applicable requirements in State law, SBE rules, and Federal laws and District employees are required to certify that they will comply with these requirements. Additionally, the District Management Information System (MIS) Coordinator analyzes IT user access privileges monthly by reviewing monthly security reports.

The North East Florida Educational Consortium (NEFEC)¹² provides IT software hosting and application support for District student records data processing and the District maintains current and former student information, including SSNs, in the District MIS. Student SSNs are included in the student records maintained within the District MIS to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and to provide student transcripts to colleges, universities, and potential employers based on authorized requests.

As of June 2024, the District SIS contained the SSNs for 16,302 former and 2,270 current District students and 24 employees and other individuals had IT user access privileges to that information. As part of our audit, we examined District records supporting the access privileges and found that 11 of the 24 individuals did not need to access student SSNs or only required occasional access as a backup. The individuals with unnecessary access privileges included, for example, a data clerk, a former contract vendor, school secretaries, and contracted school nurses.

District records included monthly security reports that were signed and dated by the MIS Coordinator; however, due to oversights, the 11 individuals' unnecessary access to student SSNs was not identified. Subsequent to our audit inquiry, in May 2024 the unnecessary access was removed.

The existence of unnecessary access privileges and the lack of thorough, periodic reviews of IT user access privileges increase the risk of unauthorized disclosure of student SSNs and the possibility that sensitive information may be used to commit a fraud against District students or others. Similar findings were noted in previous audit reports, most recently in our report No. 2022-041.

Recommendation: The District should continue efforts to ensure that only those individuals who have a demonstrated need to access student SSNs have such access. Such efforts should include thorough, periodic reviews of assigned IT user access privileges to determine whether such privileges are necessary and the timely removal of any inappropriate or unnecessary access privileges.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2022-041 except as noted in Finding 2 and Finding 5 and shown in Table 1.

¹¹ Board Policy 5.19, *Student Records*.

¹² NEFEC provides student records data processing services for the District and maintains student information, including student SSNs, in the District MIS.

Table 1
Findings Also Noted in Previous Audit Reports

Finding	2020-21 Fiscal Year	2017-18 Fiscal Year
	Audit Report No. 2022-041, Finding	Audit Report No. 2019-060, Finding
2	1	Not Applicable
5	2	5

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 February 2024 through August 2024 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, including, but not limited to, District information technology resources and related controls, school safety, fiscal transparency, compensation, other expenses, facilities assessments, and other 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. 2022-041.
- 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 2023-24 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, logging and monitoring, 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 (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. 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, from the population of 34 employee accounts, we examined District records supporting the propriety of update access privileges to selected critical ERP systems for finance and HR application functions for 30 selected employee accounts.
- Evaluated District procedures to prohibit former employee access to electronic data files. We examined District records supporting selected user access privileges for 16 of the 32 employees who separated from District employment during the period July 2023 through March 2024 to determine whether the 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.

- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 24 employees who had access to sensitive personal student information during the audit period to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job duties.
- 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.
- From the population of expenditures and transfers totaling \$488,590 for the period July 2023 through February 2024 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 \$320,684 to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- Examined District records for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to eligible charter schools pursuant to Section 1013.62(3), Florida Statutes.
- Examined supporting documentation for 198 workforce education program fund expenditures totaling \$24,059 during the period July 1, 2023, through March 4, 2024, 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 the District Web site to determine whether the proposed, tentative, and official budgets for the audit period 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).
- Examined documentation supporting the District's annual tangible personal property physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items that could not be located and considered stolen.
- Evaluated District procedures for the audit period for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- From the compensation payments totaling \$11.6 million to 349 employees during the period July 2023 through February 2024, examined District records supporting compensation payments totaling \$55,172 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 to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures for the audit period to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, and 1011.62(12), Florida Statutes.
- Examined District records to determine whether the District had implemented procedures during the audit period to ensure that District personnel receive required youth mental health awareness and assistance training pursuant to Section 1012.584, Florida Statutes.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest during the audit period. For ten District employees and Board members, we reviewed Florida

Department of State, Division of Corporation, records; and District records to identify any potential relationships with District vendors that represent a potential conflict of interest.

- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$4.7 million for the period July 2023 through February 2024, we examined documentation relating to 30 payments for general expenditures totaling \$84,751.
- Examined District records for the audit period to determine whether District procedures ensured that vendor information changes, such as address and bank information changes, were properly verified and documented.
- From the population of payments totaling \$1.2 million during the period July 2023 through February 2024, related to 75 contracts for services, examined supporting documentation, including the related contract documents, for ten selected payments totaling \$218,437 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.
- For the period July 2023 through February 2024, examined supporting documentation, including the related contract documents, for student therapy, lobbyist firm, and Board Attorney services and related payments totaling \$141,462 to determine whether:
 - 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.
- Examined District records and evaluated facilities maintenance 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 determining maintenance department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- 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

DIXIE DISTRICT SCHOOLS

16077 SE Highway 19
Cross City, Florida 32628-0890
Phone (352) 541-6231
FAX (352) 541-6334
Mike Thomas, Superintendent
www.dixie.k12.fl.us

Our schools will provide a quality learning environment by providing opportunities through educational planning and community partnerships that ensures student success.

Chair of Board
Timothy Alexander
Vice Chair of Board
Cheryl Pridgeon



Board Members
Paul Gainey
Amanda NesSmith
Lucas Rollison

Ms. Sherrill F. Norman
Auditor General
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, 2024 have been reviewed. Our response to the findings and recommendations are as follows:

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

Planned Corrective Action: Through this process, it is understood that the school-based youth mental health training is not sufficient for the role of School Resource Officer. Going forward, Dixie District Schools and the Dixie County Sheriff's Office will meet every summer to ensure all upcoming School Resource Officers are properly trained for mental health crisis prevention specific to law enforcement officers. Dixie District Schools will establish a procedure to ensure that the training certificates for School Resource Officers are obtained and kept by the School Safety Specialist.

Anticipated Date: Beginning Summer 2025

Responsible Contact Person: Paul Bennett, School Safety Specialist

Finding 2: As similarly noted in report 2022-041, district records did not always demonstrate compliance with fire and emergency drill requirements.

Planned Corrective Action: Dixie District Schools will adhere to the guidelines for fire and emergency drills detailed in Rule 6A-1.0018 F.A.C.

Anticipated Date: Immediately

Responsible Contact Person: Paul Bennett, School Safety Specialist

No person shall on the basis of race, color, religion, gender, age, marital status, sexual orientation, disability, political or religious beliefs, national or ethnic origin, or genetic information, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any education program or activity, or in any employment conditions or practices conducted by the School District, except as provided by law.

Finding 3: District controls over contracted services need enhancement.

Planned Corrective Action: Dixie District Schools reached out to our contracted therapists explaining the requirement that a verification of services log be submitted with each invoice. The log will include date and time of services, initials of the student that received services, and the signature of a school staff member for verification. The district will also require a map or log for reimbursement of mileage. Future contracts will be updated to clarify daily rates and offsite work.

Anticipated Date: Immediately

Responsible Contact Person: Karen Ganus, Director of Finance

Finding 4: The district needs to adopt a spending plan for workforce education program funds.

Planned Corrective Action: Before the end of FY 2024-2025, the district will adopt a spending plan for workforce education program funds.

Anticipated Date: Prior to June 30, 2025

Responsible Contact Person: Karen Ganus, Director of Finance

Finding 5: As similarly noted in report 2022-041, some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur.

Planned Corrective Action: The district updated security access groups within its student information system to eliminate risk. The Management Information Specialist will monitor security monthly through scheduled reports, a review of school board meeting agendas, and the google sheet for Personnel Recommendations that is maintained by the Superintendent's office.

Anticipated Date: Immediately

Responsible Contact Person: Monica Anguish, Management Information Specialist

Sincerely,

Mike Thomas

Mike Thomas, Superintendent
Dixie District Schools