

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2025-034  
October 2024

**POLK COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2023-24 fiscal year, Frederick Heid served as Superintendent of the Polk County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Dr. William Allen, Chair from 11-14-23, Vice Chair through 11-13-23	1
Lori Cunningham	2
Richard Nolte	3
Sara Beth Wyatt, Chair through 11-13-23	4
Kay Fields	5
Justin Sharpless, Vice Chair from 11-14-23	6
Lisa Miller	7

The team leader was Wing Yee Mau, CPA, and the audit was supervised by Mark A. Arroyo, 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.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722**

# POLK COUNTY DISTRICT SCHOOL BOARD

## SUMMARY

---

This operational audit of the Polk County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-078. Our operational audit disclosed the following:

**Finding 1:** The District did not always timely obtain and review the results of required background screenings for District personnel. A similar finding was noted in our report No. 2022-078.

**Finding 2:** As similarly noted in our report No. 2022-078, the District did not comply with State law by posting on its Web site all required budget information for the 2023-24 fiscal year.

## BACKGROUND

---

The Polk 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 Polk County. The governing body of the District is the Polk County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2023-24 fiscal year, the District operated 132 elementary, middle, high, and specialized schools; sponsored 34 charter schools; and reported 121,253 unweighted full-time equivalent students.

## FINDINGS AND RECOMMENDATIONS

---

### Finding 1: Background Screenings

State law<sup>1</sup> requires that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background screening<sup>2</sup> at least once every 5 years. State law also requires that the Florida Department of Law Enforcement (FDLE) perform the fingerprint searches associated with the background screenings and establish procedures for retaining the fingerprints and disseminating search results. The District uses the FDLE shared system for monitoring required screenings and paid a \$6 per person annual fee to the FDLE to retain the screenings.

According to District personnel, the Human Resource (HR) Department is responsible for ensuring that new hires who have direct contact with students undergo required background screenings. In addition, the HR Department is responsible for entering information regarding the new hires into the FDLE shared system, which provides a comprehensive report of the District employees subject to the background screenings. The HR Department monthly generates and reviews an FDLE shared system report (District monthly report) of District employees screened within that month 5 years previously and notifies the

---

<sup>1</sup> Sections 1012.32, 1012.465, 1012.467, and 1012.56(11), Florida Statutes.

<sup>2</sup> A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement and national criminal history records checks through the Federal Bureau of Investigation.

applicable employees that another screening is required. The HR Department is also responsible for comparing the District monthly report to District employment records and removing the names of individuals no longer employed by the District from the FDLE shared system, excluding those individuals from the District screening process.

As part of our audit, we examined District records as of April 2024 and found that the District and District charter schools employed a total of 19,696 instructional and noninstructional personnel. However, as of that date, the FDLE shared system comprehensive report of District personnel included 3,527 more names than in District records. According to District personnel, the difference occurred because the most recent comparison of the District monthly report to District employment records conducted in July 2023 only resulted in the removal of records for individuals entered into the system after January 2016. Because the District did not timely compare the District monthly report to District employment records and remove the names of individuals no longer employed by District and District charter schools, the District may have incurred unnecessary annual costs totaling \$21,162 for FDLE services to retain screening results for those individuals.

To determine whether required background screenings had been timely performed, we requested for examination District records supporting the screenings of 30 selected employees as of April 17, 2024. We found that screenings for 11 of the employees were last completed 6 to 13 years or an average of 9 years after the required 5-year period had elapsed. In response to our inquiry, District personnel indicated that the untimely screenings were due to the volume of individuals in the FDLE shared system and oversights in the District review process. Following our inquiry, screenings were completed for the 10 employees still employed. A similar finding was noted in our report No. 2022-078.

**Recommendation: The District should establish effective controls to identify employees who have not obtained the required background screenings; ensure the screenings of those employees are promptly obtained and evaluated; and make decisions, as necessary, based on the results of the screening evaluations. Such controls could include:**

- **Periodic comparisons of District employment records to the FDLE shared system comprehensive report.**
- **Appropriate adjustments to the FDLE shared system based on the comparison results to ensure that the names of all employees required to undergo background screenings are included and individuals no longer employed by the District are removed. The adjustments would help avoid unnecessary FDLE service costs to retain screening results for individuals no longer employed by the District.**

## **Finding 2: Fiscal Transparency**

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,<sup>3</sup> the District must post on its Web site, for each public school within the District and for the District, graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years, and the Web site must also include a link to the Web-based fiscal transparency tool developed by the

<sup>3</sup> Section 1011.035(2), Florida Statutes.

Florida Department of Education (FDOE) pursuant to State law.<sup>4</sup> The District is also required to post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public.

At the time of our review on April 1, 2024, the District had posted to its Web site all required graphical representations, a link to the Web-based fiscal transparency tool developed by the FDOE, and its official budget for the 2023-24 fiscal year. However, the proposed or tentative budget for the 2023-24 fiscal year had not been posted. In response to our inquiries, District personnel indicated that, the 2023-24 fiscal year proposed or tentative budget was not posted because District efforts focused on formatting documents to assist individuals with disabilities to access that information. Subsequent to our inquiry on April 5, 2024, the District updated the Web site to include the missing budget information, although not formatted to assist individuals with disabilities access.

Providing the required budget and transparency information on the District's Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate budget outcomes. A similar finding was noted in our report No. 2022-078.

**Recommendation:** The District should continue efforts to comply with statutory transparency requirements by timely posting all required budget information on the District Web site.

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

---

The District had taken corrective actions for findings included in our report No. 2022-078, except that Findings 1 and 2 in this report were similarly reported as Findings 1 and 8 in that report. In addition, Finding 1 in this report was similarly reported as Finding 1 in our report No. 2019-204.

## ***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 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. 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

---

<sup>4</sup> Section 1010.20, Florida Statutes.

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. 2022-078.
- 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.

- Evaluated District procedures for maintaining and reviewing employee access to information technology (IT) data and resources. We examined selected user access privileges to District IT system finance and human resources (HR) applications to determine the appropriateness and necessity of the access privileges based on employee job duties and user account functions and whether the access privileges prevented the performance of incompatible duties. Specifically, from the population of 1,368 user accounts as of March 2024, we tested 30 selected user accounts that were allowed view, add, change, or delete access privileges to selected critical IT system finance and HR application functions to determine the appropriateness of access privileges granted. We also examined the administrator account access privileges granted and procedures for oversight of administrative accounts for the applications to determine whether the accounts had been appropriately assigned and managed.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we reviewed selected user access privileges for 31 of the 72 employees who separated from District employment during the period July 1, 2023, through April 4, 2024, to determine whether the access privileges were timely deactivated.
- 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 totaling \$85.7 million and transfers totaling \$67.2 million during the period July 2023 through March 2024 from nonvoted capital outlay tax levy proceeds and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$6.4 million and \$31.9 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.
- Analyzed \$7.8 million total workforce education program funds expenditures for the period July 2023 through March 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).
- From the population of 203 industry certifications eligible for the audit period performance funding, examined 26 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 3,698 reported contact hours for 30 selected students from the population of 159,660 contact hours reported for 1,481 adult general education instructional students during the Fall 2023 Semester to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- Examined the District Web site to determine whether the 2023-24 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).
- Examined a facility rental agreement, the supporting documentation, and related rental payments totaling \$1.8 million to determine whether the agreement was Board approved, payments were consistent with the agreement and Board-approved fee schedules, and the rental agreement terms conformed to good business practices.
- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.

- Examined District records to determine whether instructional employee compensation was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records as of April 2024 for 30 employees selected from the population of 14,784 employees to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Evaluated Board policies and District procedures addressing the ethical conduct of school personnel, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, and the 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.
- Evaluated the effectiveness of Board policies and District procedures for reporting to the FDOE personnel subject to the disqualification list in accordance with SBE Rule 6A-10.084, Florida Administrative Code.
- From the 19 significant construction projects with contract amounts totaling \$352.1 million, selected 1 construction management project with guaranteed maximum price contracts totaling \$48.6 million and examined documentation for selected project expenditures totaling \$5.4 million to determine compliance with Board policies, 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, and adequately insured.
  - Appropriate Board policies and District procedures addressing the negotiation and monitoring of general conditions costs had been established.
  - Documentation supporting the selected payments totaling \$5.4 million was sufficient and complied with the contract provisions.
  - The projects progressed as planned consistent with established benchmarks, and were cost effective, and the contractors performed as expected.
  - The District made use of its sales tax exemption to make direct purchases of materials or documented its justification for not doing so.
- 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.
- Pursuant to Section 1013.64(6)(d)2., Florida Statutes, obtained from the FDOE the 2023 cost of construction reports of District student station costs. We examined District records for the construction project completed during the 2023 calendar year to determine whether the District accurately reported student station costs and complied with the student station cost limits established by Section 1013.64(6)(b)1., Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07 and 1006.12, Florida Statutes.
- Examined District records to determine whether the Board had implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Section 1012.584(5), Florida Statutes.



- From the population of purchasing card (P-card) transactions totaling \$5.2 million during the period July 1, 2023, through June 3, 2024, examined documentation supporting 30 selected transactions totaling \$65,195 to determine whether P-cards were administered in accordance with Board policies and District procedures. We also determined whether the District timely canceled the P-cards for the six cardholders who separated from District employment during the audit period.
- Examined District records 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 District records for the audit period to determine whether District procedures ensure, prior to payment, that vendor information change requests are properly verified.
- 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.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE



**POLK COUNTY  
PUBLIC SCHOOLS**

## BOARD MEMBERS

**Dr. William Allen**  
Board Chair  
District 1

**Justin Sharpless**  
Board Vice-Chair  
District 6

**Lori Cunningham**  
District 2

**Rick Nolte**  
District 3

**Sara Beth Wyatt**  
District 4

**Kay Fields**  
District 5

**Lisa Miller**  
District 7

October 16, 2024

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

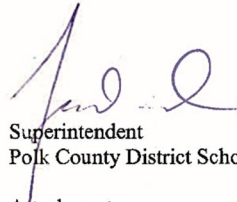
Dear Ms. Norman,

The Responses to the Preliminary and Tentative Findings on the operational audit for fiscal year ending June 30, 2024 have been completed. Please accept this letter along with the attached as the submission from the Polk County Schools operational audit.

We understand that additional comments could be shared upon final review. If you have any questions on the responses, you may contact Heather Jenkins, Associate Superintendent, CFO, at (863) 457-4704 or [heather.jenkins@polk-fl.net](mailto:heather.jenkins@polk-fl.net).

## ADMINISTRATION

**Frederick R. Heid**  
Superintendent



Superintendent  
Polk County District School Board

Attachments

**Polk County District School Board  
Management Response to Preliminary and Tentative Audit Findings  
Operational Audit for Fiscal Year 2020-21**

STUDENTS FIRST



1915 S. Floral Ave.  
Bartow, FL 33830



P.O. Box 391  
Bartow, FL 33831



863-534-0500



[polkschoolsfl.com](http://polkschoolsfl.com)

**Finding 1:** The District did not always timely obtain and review the results of required background screenings for District personnel. A similar finding was noted in our report No. 2022-078.

**Management Response:**

The District will institute and implement internal controls designed to identify employees in a timely manner who may need an updated required background screening; and, ensure current internal controls are observed for applicants to receive the appropriate background screening prior to employment with the School Board of Polk County.

The District will institute and implement internal controls designed to ensure the names of all employees with current background screenings are included the FDLE shared system. Individuals no longer employed by the District will be removed from the system based on periodic reviews.

**Finding 2:** As similarly noted in our report No. 2022-078, the District did not comply with State law by posting on its Web site all required budget information for the 2023-24 fiscal year.

**Management Response:** The District will continue to comply with statutory transparency requirements by timely posting all required budget information on the District Web site.



1915 S. Floral Ave.  
Bartow, FL 33830



P.O. Box 391  
Bartow, FL 33831



863-534-0500



polkschoolsfl.com