

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2025-054  
November 2024

**JEFFERSON COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2023-24 fiscal year, Eydie Tricquet served as Superintendent of the Jefferson County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Gladys Roann-Watson, Chair	1
Willie Ann Dickey	2
Brenda Wirick, Vice Chair from 11-13-23	3
Bill Brumfield, Vice Chair through 11-12-23	4
Magdalen "Mags" Flynt	5

The team leader was Shirley Dong, CPA, 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](mailto:tedwaller@aud.state.fl.us) or by telephone at (850) 412-2887.

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# JEFFERSON COUNTY DISTRICT SCHOOL BOARD

## **SUMMARY**

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This operational audit of the Jefferson County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-110. Our operational audit disclosed the following:

**Finding 1:** District school safety procedures need improvement to ensure and demonstrate compliance with State law.

**Finding 2:** District records did not always demonstrate compliance with fire and emergency drill requirements.

**Finding 3:** The District did not maintain records to demonstrate that students received required resiliency education.

**Finding 4:** Contrary to State law and SBE rules, certain required plans and reports were not always timely and accurately submitted to the Florida Department of Education and instructional implementation plans were not posted on the District Web site. A similar finding was noted in our report No. 2022-110.

**Finding 5:** District controls over purchasing card agreements and credit limits need improvement.

**Finding 6:** As similarly noted in our report No. 2022-110, the District did not always provide for timely bank account reconciliations.

**Finding 7:** The District did not comply with State law by posting on its Web site the required budgets and all required graphical representations of summary financial efficiency data and fiscal trend information.

## **BACKGROUND**

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The Jefferson 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 Jefferson County. The governing body of the District is the Jefferson 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 one combination school and one specialized school, and reported 854 unweighted full-time equivalent students.

# **FINDINGS AND RECOMMENDATIONS**

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## **Finding 1: School Safety – School Resource Officer Services**

State law<sup>1</sup> requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility. SROs must be certified law enforcement officers and, among other things, complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. In addition, effective school safety measures include documented verification that an SRO has completed the required training and is present at each school facility during school hours.

For the 2023-24 fiscal year, the District contracted with the Jefferson County Sheriff's Office to provide three SROs for the two District schools each day school was in session. District personnel indicated that, two SROs provided services at the District combination school each school day, with one SRO providing services for the entire fiscal year, one SRO providing services for the first 6 months, and another SRO providing services for the last 6 months; and one SRO provided services at the District specialized school. However, we found that District controls over SRO services could be improved as:

- The contract did not require confirmation that each SRO had completed the required mental health crisis intervention training and District procedures did not require documented verification that the required training was completed. In response to our request, in August 2024 the District obtained Sheriff's Office training records; however, the records only evidenced that two of the SROs at the combination school had completed the training.<sup>2</sup>
- District records did not document SRO attendance, either by the school visitor log<sup>3</sup> or other means, to facilitate the monitoring of SRO services.

According to District personnel, they relied upon the Sheriff's Office to ensure that the SROs completed the required training and an SRO was present at each school facility during school hours. However, such reliance provides the District limited assurance that the SROs completed the training and provided the services as intended. 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 enhance procedures to ensure and demonstrate compliance with State school safety laws. The enhanced procedures should require:**

- **Provisions in law enforcement agency contracts requiring confirmation that each SRO completed the required mental health crisis intervention training.**
- **District personnel to document verification that each SRO completed the required mental health crisis intervention training and that at least one SRO is present during school hours at each school.**

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<sup>1</sup> Section 1006.12, Florida Statutes.

<sup>2</sup> Sheriff's Office records did not evidence that the SRO for the last 6 months of the 2023-24 fiscal year had completed the required mental health crisis intervention training.

<sup>3</sup> The District uses an electronic visitor management system to record information of visitors' arrival and departure times.

## Finding 2: Fire and Emergency Drills

To provide for proper attention to the health, safety, and welfare of students and District staff, State law<sup>4</sup> 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) rules<sup>5</sup> require that each school conduct fire drills in accordance with the Florida Fire Prevention Code (FFPC)<sup>6</sup> and 6 emergency drills that are nonconcurrent with fire drills. Four of the 6 emergency drills must address active threats<sup>7</sup> and the remaining 2 must address other emergencies, such as severe weather, natural disasters, hazardous materials, or reunification.<sup>8</sup>

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 policies<sup>9</sup> require each school principal to complete and keep on file an after-action report form to document each fire and emergency drill performed.

To determine whether the District's two schools performed the 22 required drills (10 fire drills, 8 active threat emergency drills, and 4 other emergency drills) for the 2023-24 fiscal year, we requested for examination District records supporting all drills. However, District records were not provided to evidence that:

- 6 drills were conducted at the specialized school, including 1 active threat, 2 other emergency, and 3 fire drills.
- An emergency drill took place within the first 10 days of school at the specialized school. District records showed the drill was conducted 117 days late.
- 5 emergency drills took place within 45 days of the previous drill. District records showed the 5 emergency drills were conducted 4 to 67 days or an average of 31 days late.

District personnel indicated that, due to oversights or misunderstandings about drill requirements, some drills may have been conducted but not documented or reported, while others were not conducted or not conducted 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.

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

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<sup>4</sup> Section 1006.07(4), Florida Statutes.

<sup>5</sup> SBE Rule 6A-1.0018(15), Florida Administrative Code (2023).

<sup>6</sup> 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 10 fire drills are to be conducted annually for the District's combination school, which serves grades K-12, and the specialized school, which serves grades 6-12.

<sup>7</sup> 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.

<sup>8</sup> 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.

<sup>9</sup> Board Policy 8420, *Emergency Management, Emergency Preparedness, and Emergency Response Agencies*.

### Finding 3: Resiliency Education

Pursuant to State law,<sup>10</sup> the District received a mental health assistance allocation totaling \$137,451 for the 2023-24 fiscal year to implement the school-based mental health assistance program. SBE rules<sup>11</sup> require the District to annually provide a minimum of 5 hours of data-driven instruction to students in grades 6 through 12 through resiliency education to, for example, promote resiliency to empower youth to persevere and reverse the harmful stigma of mental health by reframing the approach from mental health education to resiliency education, prevent suicide, and prevent the abuse of and addiction to alcohol, nicotine, and drugs. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.<sup>12</sup>

During the 2023-24 fiscal year, the District had 365 students in grades 6 through 12 and District personnel indicated that the students received the required resiliency education through an online course. However, although we requested, District records were not provided to demonstrate that any of the required resiliency education was provided. In response to our inquiry, District personnel indicated that the instruction was provided but not documented because of staff shortages. Absent documentation evidencing resiliency education, the District cannot demonstrate compliance with SBE rules and, without the required instruction, a service need may not be timely identified and appropriately met.

**Recommendation: The District should demonstrate compliance with SBE rule requirements by maintaining records to evidence that students in grades 6 through 12 annually receive at least 5 hours of resiliency education.**

### Finding 4: Plans and Reports

State law<sup>13</sup> requires the District to designate a mental health coordinator who is the District's primary point of contact regarding the District's implementation of student mental health policies, procedures, and reporting. Pursuant to State law,<sup>14</sup> the District is required to submit the mental health assistance allocation plan<sup>15</sup> outlining the local program and planned expenditures to the Florida Department of Education (FDOE) by August 1 of each fiscal year and to submit a report on its program outcomes and expenditures for the previous fiscal year to the FDOE by September 30.

In addition, SBE rules<sup>16</sup> required the District to submit to the FDOE by December 1 of each year an instructional implementation plan and post the plan on the District Web site. The plan had to include:

- The methods in which instruction will be delivered for each grade level.
- The professional qualifications of the person delivering instruction.

<sup>10</sup> Section 1011.62(13), Florida Statutes.

<sup>11</sup> SBE Rule 6A-1.094124(4), Florida Administrative Code.

<sup>12</sup> Section 1008.32, Florida Statutes.

<sup>13</sup> Section 1006.07(6)(b), Florida Statutes.

<sup>14</sup> Section 1006.041, Florida Statutes.

<sup>15</sup> The mental health assistance allocation plan must include certain elements such as direct employment of applicable service providers, contracts with behavioral health providers, and policies and procedures to ensure identification of mental health concerns and students at risk.

<sup>16</sup> SBE Rule 6A-1.094124(7), Florida Administrative Code (2023).

- A description of the materials and resources utilized to deliver instruction.

SBE rules<sup>17</sup> also required the District to submit to the FDOE by July 1 of each year an instructional annual report for the previous school year that verifies the instruction completed, the instructors' professional qualifications, and what was used to deliver the instruction. Failure to comply with law or SBE rule requirements may result in the imposition of sanctions specified in State law.<sup>18</sup>

Our discussions with District personnel and examination of District records disclosed that the District mental health coordinator is responsible for submitting the mental health assistance allocation plan, mental health care program outcomes and expenditures report, instructional implementation plan, and instructional annual report; and for posting the implementation plan on the District Web site. Our audit procedures found that the:

- Mental health allocation assistance plan for the 2023-24 fiscal year, due on August 1, 2023, was submitted on November 9, 2023, 100 days late.
- Mental health care program outcomes and expenditures report for the 2022-23 fiscal year, due on September 30, 2023, had not been submitted as of September 2024 and was 365 days late.
- Instructional implementation plan for the 2023-24 fiscal year, due on December 1, 2023, had not been submitted as of September 2024 and was 305 days late. In addition, the plan for the 2022-23 fiscal year, due on December 1, 2022, was submitted on March 3, 2023, 109 days late. Also, neither plan was posted on the District Web site as of September 2024.
- Instructional annual report for the 2023-24 fiscal year, which was due July 1, 2024, had not been submitted as of September 2024 and was 92 days late.

In response to our inquiry, District personnel indicated that, due to staff turnover, the plans and reports were submitted late or not submitted. The implementation plans were not posted on the District Web site because District personnel were unaware of the requirement.

Without timely submitted plans and reports, along with promptly posted implementation plans on the District Web site, the District cannot demonstrate compliance with State law and SBE rules. Timely submitted plans and reports help the FDOE monitor mental health care strategies and other instruction on a Statewide basis, and promptly posted implementation plans enhance public awareness of District efforts to provide essential educational services. A similar finding was noted in our report No. 2022-110.

**Recommendation: The District should enhance procedures to ensure that required plans and reports are timely submitted to the FDOE and that instructional implementation plans are promptly posted on the District Web site. Such enhancements should include procedures requiring independent documented verification of compliance with these reporting requirements.**

## **Finding 5: Purchasing Cards**

The District uses purchasing cards (P-cards) to expedite and simplify the purchase of selected goods and services. Purchases made with P-cards are subject to the same rules and regulations that apply to other District purchases and are subject to additional requirements in Board policies.<sup>19</sup> Board policies

<sup>17</sup> SBE Rule 6A-1.094124(1), Florida Administrative Code (2023).

<sup>18</sup> Section 1008.32, Florida Statutes.

<sup>19</sup> Board Policy 6424, *Purchasing Cards*.

and District procedures require the Superintendent to develop administrative guidelines that specify those authorized to use P-cards, restrict the types of expenditures that can be made with P-cards, and establish a daily expenditure limit of \$750. P-cardholders are required to sign a cardholder agreement to, among other things, acknowledge responsibility for appropriate use of the card.

During the 2023-24 fiscal year, the District had 12 P-cards and recorded P-card expenditures totaling \$202,835. As part of our audit, we requested to review the 12 cardholder agreements; however, the agreements were not provided.

To evaluate the propriety of P-card expenditures and related daily expenditure limits, we examined District records supporting 56 selected P-card expenditures totaling \$78,260. We identified 17 P-card single expenditures<sup>20</sup> ranging from \$765 to \$34,528 and totaling \$66,035 that exceeded the \$750 daily expenditure limit. Although our procedures did not identify any purchases unrelated to District operations, our procedures cannot substitute for the District's responsibility to establish effective controls over P-cards.

In response to our inquiries, District personnel indicated that the cardholder agreements were inadvertently misplaced. In addition, the Board-approved expenditure limit had not been established with the bank. Notwithstanding this response, without documented forms acknowledging responsibility for the P-cards and adequate controls governing P-card limits, the risk is increased for fraud or errors to occur without timely detection.

**Recommendation: The District should enhance controls over P-cards by ensuring:**

- **Cardholder agreements are completed and maintained to demonstrate management's intentions and each cardholder's acceptance of established conditions for P-card use.**
- **P-card daily expenditures are limited to the amount set by Board policies. If the expenditure limit should be changed for a particular cardholder, District records should support the limit amount, and the Board should take appropriate action to approve, the change.**

## **Finding 6: Bank Reconciliations**

State law<sup>21</sup> requires each school district to establish and maintain internal controls designed to, among other things, detect fraud, ensure reliability of financial records and reports, and safeguard assets. Effective internal controls require that reconciliations of bank account balances to general ledger control accounts be performed on a timely, routine basis (e.g., within 30 days after month end) with reconciling items properly identified, thoroughly investigated, adequately documented, and resolved. Timely performed bank account reconciliations provide for prompt detection and correction of unrecorded and improperly recorded cash transactions or other errors and provide reasonable assurance that assets agree with recorded amounts.

The District maintained four bank accounts during the 2023-24 fiscal year and cash balances for the accounts totaled \$8.9 million at June 30, 2024. The Board contracted with a certified public accountant (CPA) to prepare monthly bank reconciliations; however, the contract did not specify how frequent the

<sup>20</sup> Purchases included, for example, HVAC repairs, classroom supplies, and information technology equipment.

<sup>21</sup> Section 1010.01(5), Florida Statutes.



reconciliations should be completed and District procedures did not verify that the reconciliations were timely completed. As part of our audit, we requested for examination District records supporting the timeliness of the 48 required reconciliations and accuracy of the June 30, 2024, reconciliations.

We found that, as of September 2024, all 48 reconciliations had been completed and that the June 30, 2024, reconciliations were properly supported and materially accurate; however, 38 of the 48 reconciliations were completed an average of 6 months after the respective month end.<sup>22</sup> In response to our inquiries, District personnel indicated that they relied on the CPA to timely and accurately complete the reconciliations. Subsequent to our inquiries, in October 2024 District procedures were updated to require District personnel to examine support for select reconciling items for accuracy and to verify timely completion of the reconciliations.

Absent effective procedures for timely completion of bank account reconciliations, there is an increased risk that any cash transaction errors or fraud that may occur will not be timely detected, general ledger financial information will be unreliable throughout the fiscal year, and the Board's ability to effectively monitor the District's financial position will be diminished. A similar finding was noted in our report No. 2022-110.

**Recommendation: The District should continue efforts to ensure that reconciliations of bank account balances to the general ledger account balances are timely performed on a routine basis with reconciling items promptly identified, thoroughly investigated, adequately documented, and promptly resolved. Such efforts should include provisions in the CPA contract to specify how frequent the reconciliations should be completed and appropriate District procedures to verify that the reconciliations were timely and accurately completed.**

## **Finding 7: Fiscal Transparency**

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to the District budget and related information. Pursuant to State law,<sup>23</sup> the District must post on its Web site a plain language version of each proposed, tentative, and official budget and certain graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund's ending fund balance not classified as restricted.

<sup>22</sup> All 24 reconciliations for 2 accounts with account balances totaling \$900,000 at June 30, 2024, 7 reconciliations for an account with a \$6.5 million balance at June 30, 2024, and 7 reconciliations for an account with a \$1.5 million balance at June 30, 2024.

<sup>23</sup> Section 1011.035(2), Florida Statutes.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law.<sup>24</sup> The information must be prominently posted on the District Web site in a manner that is readily accessible.

As of June 2024, the District had not posted on the District Web site the required graphical representations for the previous 3 years or a link to the Web-based fiscal transparency tool. In addition, the proposed, tentative, and official budgets were not posted for the 2023-24 fiscal year.

In response to our inquiry, District personnel indicated that the required graphical representations, link to the Web-based fiscal transparency tool, and budgets were not posted because the requirements were not clearly understood. Providing the required fiscal transparency information on the District Web site enhances citizen involvement and the ability to analyze, monitor, and evaluate District budget outcomes.

**Recommendation: The District should enhance procedures to ensure staff understand and comply with the statutory transparency requirements by timely posting all required information on the District Web site.**

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

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The District had taken corrective actions for findings included in our report No. 2022-110 except that Findings 4 and 6 in this report were noted, respectively, as Findings 2 and 3 in that report.

## ***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 April 2024 through September 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 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.

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<sup>24</sup> Section 1010.20, Florida Statutes.

- Determine whether management had taken corrective actions for findings included in our report No. 2022-110.
- 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, authentication controls, , system backups, 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. Specifically, we tested the:

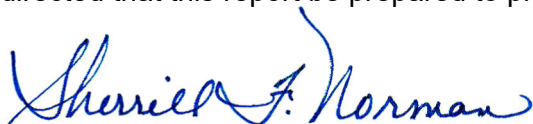
- 13 roles that allowed update access privileges to selected critical ERP system finance application functions resulting in the review of the appropriateness of access privileges granted for 6 accounts.
- 13 roles that allowed update access privileges to selected critical ERP system HR application functions resulting in the review of the appropriateness of access privileges granted for 6 accounts.
- 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 during the audit period.
- Examined District records supporting the workforce education program funds expenditures totaling \$119,202 during the audit period 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 District records to determine whether the District reported the adult general education instructional contact hours for the audit period in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.
- 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 the 48 bank reconciliations for the District's four bank accounts and supporting documentation during the audit period to determine whether the reconciliations were timely performed and reviewed.
- Examined the District's journal entries and supporting documentation during the audit period to determine whether the journal entries were timely recorded in the District general ledger.
- Examined financial reports and analyses presented to the Board during the audit period to determine whether the Board monitored financial results and related budget estimates.
- Examined District records supporting the annual physical inventory process of tangible personal property items for the audit period to determine whether the annual inventory was properly conducted.
- Evaluated District procedures for identifying and inventorying attractive items pursuant to Florida Department of Financial Services Rules, Chapter 69I-73, Florida Administrative Code.
- Examined District records supporting 23 new hires selected from the 68 individuals hired during the audit period to determine whether personnel records evidenced that the employees had the necessary qualifications, degrees, and experience based on their position descriptions.
- Examined District records for the audit period for 21 employees selected from the population of 208 employees and the 9 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records supporting school volunteers for the audit period to determine whether the District searched prospective volunteers' names

against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.

- Evaluated the effectiveness of Board policies and District procedures for investigating all reports of alleged misconduct by personnel if the misconduct affects the health, safety, or welfare of a student and also notifying the result of the investigation to the FDOE pursuant to Section 1001.42(7)(b)3., 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, 1006.12, and 1011.62(12), Florida Statutes.
- 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 Sections 1011.62(13) and 1012.584, Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of purchasing card (P-card) transactions totaling \$202,835 during the audit period, examined documentation supporting 56 selected transactions totaling \$78,260 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 five cardholders who separated from District employment during the audit period.
- Examined District records for the audit period to determine whether District procedures ensured that vendor information changes were properly authorized, documented, and verified.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those 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.
- Inquired whether the District had procedures to ensure funds are timely distributed to charter schools.
- 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

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Eydie Tricquet, Superintendent  
1490 W. Washington St. | Monticello, Florida 32344  
Phone 850.342.0100 | JeffersonSchools.net

November 15, 2024

Dear Auditor, General,

Please accept this written explanation of the Operational Audit findings for the school year ending June 30, 2024.

**Finding 1: District school safety procedures need improvement to ensure and demonstrate compliance with State law.**

**Recommendations:**

The district should enhance procedures to ensure and demonstrate compliance with State school safety laws. The enhanced procedures should require:

- Provisions in law enforcement agency contracts require confirmation that each SRO completed the required mental health crisis intervention training.
- District personnel document verification that each SRO completed the required mental health crisis intervention training and that at least one SRO is present during school hours at each school.

**Response or Corrective Action:**

Previously, the professional development sign-in sheet was used to credit our employees for training and to process their payment paperwork. Since School Resource Deputies (SRDs) are not our employees and did not receive credit for attending, they were not required to sign in. Moving forward, SRDs will be required to sign in at training sessions. Additionally, SRDs are encouraged to attend summer training sponsored by the Florida Association of School Resource Officers (FASRO), where they can receive further training in mental health. In addition, attendance was addressed in the new SRD contract and a provision was made that the Sheriff's Office is responsible for maintaining the SRD attendance and will provide upon request for districts review.

**Finding 2: District records did not always demonstrate compliance with fire and emergency drill requirements.**

**Recommendation:**

- The district should enhance procedures to ensure that all fire and emergency drills are conducted timely and reported as required.

**Response or Corrective Action:**

This year, the district has hired a District-wide Safety Coordinator responsible for ensuring that safety drills are conducted at all legally required sites. The Safety Coordinator has developed a schedule to ensure our compliance with this statute.

**Finding 3: The district did not maintain records to demonstrate that students received required resiliency education.**

**Recommendation:**

- The district should demonstrate compliance with SBE rule requirements by maintaining records to evidence that students in grades 6 through 12 annually receive at least 5 hours of resiliency education.



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**Response or Corrective Action:**

The Assistant Principal for Curriculum and the Mental Health Coordinator will ensure this requirement is fulfilled. Due to the limited existing curriculum that meets this standard, we are collaborating with a company to develop age and culturally appropriate materials. They will also maintain records to demonstrate compliance. Additionally, the incoming Superintendent will need to collaborate with the new Director of Curriculum and Instruction to ensure that curriculum requirements are met.

**Finding 4: Contrary to State law and SBE rules, certain required plans and reports were not always timely and accurately submitted to the Florida Department of Education and instructional implementation plans were not posted on the District Web site. A similar finding was noted in our report No. 2022-110.**

**Recommendation:**

- The district should enhance procedures to ensure that required plans and reports are submitted timely to the FDOE and that instructional implementation plans are promptly posted on the District Web site. Such enhancements should include procedures requiring independent documented verification of compliance with these reporting requirements.

**Response or Corrective Action:**

As we continue to rebuild, this remains an area of concern. With several changes in personnel, it is crucial to establish job duties that hold individuals accountable for completing and documenting specific tasks. The incoming Superintendent will need to collaborate with the new Director of Curriculum and Instruction to set up expectations and procedures to ensure that the curriculum is implemented and documented as required by statute.

**Finding 5: District controls over purchasing card agreements and credit limits need improvement.**

**Recommendation:**

- The district should enhance controls over P-cards by ensuring:  Cardholder agreements are completed and maintained to demonstrate management's intentions and each cardholder's acceptance of established conditions for P-card use.
- P-card daily expenditures are limited to the amount set by Board policies. If the expenditure limit should be changed for a particular cardholder, District records should support the limit amount, and the Board should take appropriate action to approve the change.

**Response or Corrective Action:**

This issue has already been addressed. Our Finance Manager has now established and documented the procedures and expectations for using a P-Card. She met with each person to explain the rules and procedures, and had them sign a document acknowledging their understanding of the expectations and limitations of using a P-Card.

**Finding 6: As similarly noted in our report No. 2022-110, the District did not always provide for timely bank account reconciliations.**

**Recommendation:**

- The district should continue efforts to ensure that reconciliations of bank account balances to the general ledger account balances are timely performed on a routine basis with reconciling items promptly identified, thoroughly investigated, adequately documented, and promptly resolved. Such efforts should include





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provisions in the CPA contract to specify how frequent the reconciliations should be completed and appropriate District procedures to verify that the reconciliations were timely and accurately completed.

**Response or Corrective Action:**

This remains an area of struggle as we rebuild. Our new Finance Manager has created procedures and protocols that have improved the timeliness of our record-keeping. Each staff member has received additional training this year to enhance their proficiency in their roles and in meeting financial regulations and deadlines. The incoming Superintendent will need to ensure that these procedures and protocols are followed. They may also need to add additional support staff to ensure all deadlines are met.

**Finding 7: The district did not comply with State law by posting on its Web site the required budgets and all required graphical representations of summary financial efficiency data and fiscal trend information.**

**Recommendation:**

- **The district should enhance procedures to ensure staff understand and comply with the statutory transparency requirements by posting all required information on the District Web site.**

**Response or Corrective Action:**

This finding has already been addressed. Budgets and other financial reports have been posted on the district website. Calendar items and procedures have been established to ensure this requirement is met in a timely manner.

Respectfully submitted,

Eydie Tricquet  
Superintendent



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