

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2025-082
January 2025

**JACKSON COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2023-24 fiscal year, Steve R. Benton served as Superintendent of the Jackson County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Chephus D. Granberry	1
Tony Pumphrey, Chair from 11-16-23, Vice Chair through 11-15-23	2
Stacey B. Goodson, Vice Chair from 11-16-23	3
Chris M. Johnson, Chair through 11-15-23	4
Michael E. Jackson	5

The team leader was Gloria Whitten, and the audit was supervised by Shelly G. Curti, 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.

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

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

JACKSON COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Jackson County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2022-079. Our operational audit disclosed the following:

Finding 1: Required background screenings were not always obtained for District employees or contractors.

Finding 2: As similarly noted in our report No. 2022-079, District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.

Finding 3: District controls over contracting for safe-school officer services could be improved.

Finding 4: The District did not always ensure and document that students completed required resiliency education or that resiliency education reports were prepared and timely submitted to the Florida Department of Education.

Finding 5: The District had not established a comprehensive information technology (IT) risk assessment to provide a documented basis for managing IT risks.

Finding 6: A comprehensive IT security incident response plan needs to be established to ensure an appropriate, effective, and timely response to security incidents.

BACKGROUND

The Jackson 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 Jackson County. The governing body of the District is the Jackson 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 10 elementary, middle, and high schools, and 4 specialized schools, and reported 5,963 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Background Screenings

State law¹ requires that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background screening² at least once every 5 years. Noninstructional contractors (and their workers) who are permitted access on school grounds when

¹ Sections 1012.32, 1012.465, 1012.467 and 1012.56(11), Florida Statutes.

² 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.

students are present or who have direct contact with students must undergo a level 2 background screening at least once every 5 years unless the individuals are under the direct supervision of a school district employee or contractor who has a criminal history check and meets the statutory background screening requirements. To promote compliance with the statutory background screenings requirements, Board policies³ require all employees to undergo required background screenings upon employment and at least once every 5 years thereafter.

During the 2023-24 fiscal year, there were 1,628 individuals (1,294 instructional and noninstructional employees and 334 contractor workers) who had direct contact with District students and were required to undergo a level 2 background screening at least once every 5 years. As part of our audit, we requested for examination District records supporting the screenings of 60 selected District employees and 30 selected contractor workers. We found that District records for:

- 4 employees did not evidence any background screenings and District records for 2 other employees and a contractor worker only evidenced level 1 background screenings.⁴ According to District personnel, the 4 employees had been screened but the screening results could not be located, and the 2 other employees and contractor worker submitted fingerprints for level 2 background screenings that were rejected for poor scan quality and fingerprints were not resubmitted.
- 1 other contractor worker did not evidence a level 2 background screening in the past 5 years. While a level 2 background screening disclosing a suitable background was available for the worker, the screening was over 10 months after the 5-year period had lapsed.

As of November 2024, and subsequent to our inquiry, level 2 background screenings were completed for the 5 employees who remained employed with the District and the contractor worker and no unsuitable backgrounds were noted. However, the level 2 background screenings for the 5 employees were 2 to 20 years or an average of 11 years after their hire dates and the screening for the contractor worker was 1 year after the worker's hire date. Absent effective controls for monitoring and ensuring that required background screenings are obtained, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students.

Recommendation: The District should identify individuals who have not received the required background screenings; ensure that the screenings are appropriately obtained and documented including prompt fingerprint resubmissions, when necessary; and make decisions based on the evaluations of the screening results. In addition, the District should enhance procedures to ensure and document that, for all applicable individuals, required background screenings are timely obtained and evaluated.

³ Board Policy 1121.01, *Background and Employment History Checks*, Board Policy 3121.01, *Criminal Background and Employment History Checks*, Board Policy 4121.01, *Background and Employment History Checks*, and Board Policy 8475, *Criminal Background Screening for Contractor Access*.

⁴ Pursuant to Section 435.03(1), Florida Statutes, a level 1 background screening includes, but need not be limited to, employment history checks and Statewide criminal correspondence checks, and a check of the Dru Sjudin National Sex Offender Public Web site and may include local criminal records checks.

Finding 2: School Safety – School Resource Officer Services

State law⁵ 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 that at least one SRO is present at each school facility during school hours.

For the 2023-24 fiscal year, the Board contracted with the Jackson County Sheriff's Office to provide 16 SROs at 11 District schools.⁶ As part of our audit, we requested for examination District records supporting 8 selected SROs at five District schools and found that controls over SRO services could be improved. Specifically:

- The contract provided that the SROs would complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. While District records evidenced that 5 SROs completed the required training before the 2023-24 school year, District records were not maintained to evidence that the other 3 SROs received the required training. Subsequent to our inquiry, District personnel requested and received evidence from the Sheriff's Office that the 2 SROs who remained employed with the District had completed the required training; however, the training was completed in July 2024, after the 2023-24 school year ended.
- Although SROs individually maintained attendance records, District procedures had not been established to require and ensure that school personnel with direct knowledge of SRO attendance verified the accuracy of the attendance records.

According to District personnel, they relied upon the Sheriff's Office to ensure that all SROs completed the required mental health crisis intervention training and that at least one SRO was present at each school facility during school hours. However, such reliance provides the District limited assurance that 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. A similar finding was noted in our report No. 2022-079.

Recommendation: The District should enhance procedures to ensure and demonstrate compliance with State school safety laws. The enhanced procedures should require District personnel to document verification that each SRO completed the required mental health crisis intervention training and that at least one SRO was present during school hours at each school.

⁵ Section 1006.12, Florida Statutes.

⁶ Three District schools, including an adult specialized, a pre-k, and a virtual school, did not require safe-school officer services.

Finding 3: Safe-School Officer Contracting

Pursuant to State law,⁷ safe-school officers include SROs, school safety officers, school guardians, and school security guards. State law⁸ provides that the Board constitutes the contracting agent for the District and Board policies⁹ require the Board to approve and execute all contracts that involve expenditures greater than \$9,999.99. To promote responsible spending and improved accountability over safe-school officer services and related costs, District records should demonstrate Board consideration of available service options to ensure that the services are obtained at the lowest cost consistent with acceptable quality.

As noted in Finding 2, the Board contracted with the Sheriff's Office for SRO services at each school facility. The contract required monthly fixed payments that totaled \$1.23 million for the 2023-24 fiscal year, including \$1,036,000 for salaries and benefits of the 16 SROs and \$194,000 for operating expenditures, such as training, transportation, and information technology (IT) support costs. To help the District pay for the SRO services and other school safety measures, the District received a legislative safe school allocation of \$630,600.

District management indicated that, because the SRO contracted service costs significantly exceeded the District's safe school allocation and evaluations of SRO service costs were needed for negotiations with the Sheriff's Office, the District prepared a cost analysis comparing District SRO service costs to the service costs at eight school districts in north Florida with similarly sized student enrollment.¹⁰ The cost analysis disclosed that, for example, the District paid more per FTE and per SRO than each of the other eight school districts.¹¹

As part of our audit, we examined District records and noted the following sequence of events associated with the Board's SRO contracting process:

- On May 13, 2024, the Sheriff's Office e-mailed a proposed 2024-25 fiscal year contract to the District for 14 SROs at a total cost of \$1,044,000¹² and District management e-mailed each Board member the District-prepared SRO cost analysis.
- On May 15, 2024, District personnel provided the Superintendent and Sheriff's Office a proposed 2024-25 fiscal year SRO contract that reduced costs to \$785,824 by reducing the number of SROs to 13 and removing certain operating expenditures.

⁷ Section 1006.12, Florida Statutes.

⁸ Section 1001.41(4), Florida Statutes.

⁹ Board Policy 6320, *Purchasing and Contracting for Commodities and Contractual Services*.

¹⁰ The District had 5,919 full-time equivalent students (FTE) and the eight school districts included in the cost analysis were Walton (12,114 FTE), Columbia (10,178 FTE), Suwannee (6,189 FTE), Gadsden (4,641 FTE), Washington (3,260 FTE), Holmes (3,089 FTE), Calhoun (2,084 FTE), and Liberty (1,303 FTE). The District SRO contracted services cost was 195 percent of the safe school allocation whereas, SRO services costs ranged from 44 percent to 113 percent, and averaged 82 percent, of the eight school districts' safe school allocations.

¹¹ Specifically, for SRO services, the District paid \$208 per FTE and \$76,875 per SRO while the other school districts paid \$55 to \$183 with an average of \$122 per FTE and \$41,071 to \$63,720 with an average of \$51,054 per SRO.

¹² The proposed SRO services cost was less than the prior year contract amount due to a reduction in the number of SROs. Specifically, the proposal reduced the number of Marianna K-8 School SROs from three to two and eliminated one SRO if the Jackson Alternative and Hope Schools are combined.

- On May 28, 2024, the Superintendent added the 2024-25 contract originally proposed by the Sheriff's Office to the Board agenda and the Board approved the contract and related services the next day (May 29, 2024).

Although we requested, District records were not provided to document Board consideration of other available safe-school officer options such as SRO services that could be provided from police departments in the County or school safety officer, school guardian, or school security guard services. Without documented consideration of other safe-school officer options, District records did not demonstrate that the Board-executed contract for SRO services was ultimately in the best interest of the District.

Recommendation: The District should enhance controls over contracting for safe-school officer services. Such enhancements should include continued analysis of safe-school officer service costs in similarly sized school districts, along with Board-documented consideration of the services that could be provided by police departments in the County or other available service providers to demonstrate that safe-school officer services are obtained at the lowest cost consistent with acceptable quality.

Finding 4: Resiliency Education

Pursuant to State law,¹³ the District received a mental health assistance allocation totaling \$410,852 for the 2023-24 fiscal year to implement the school-based mental health assistance program. State Board of Education (SBE) rules¹⁴ 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.

In addition, SBE rules¹⁵ require the District to submit to the Florida Department of Education (FDOE) by July 1 of each year an annual resiliency report¹⁶ that contains the specific courses in which resiliency education was provided for each grade level, a description of the materials and resources utilized to deliver instruction, and the professional qualifications of the person who delivered the education. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.¹⁷

During the 2023-24 school year, District personnel tracked student completion of resiliency education for students in grades 6 through 12 using an educational software program. As part of our audit, we requested for examination District records supporting the required resiliency education and found that 367 students (13 percent) of the 2,832 students in grades 6 through 12 did not complete the required education, including 191 students (36 percent) of the 529 students in grades 6 through 8 at the Marianna K-8 School.

¹³ Section 1011.62(13), Florida Statutes.

¹⁴ SBE Rule 6A-1.094124(4), Florida Administrative Code.

¹⁵ SBE Rule 6A-1.094124(1), Florida Administrative Code.

¹⁶ Effective July 2, 2024, the plan due date was revised to August 15, 2024, for the 2024-24 school year.

¹⁷ Section 1008.32, Florida Statutes.

In response to our inquiries, District personnel indicated that a plan to deliver the required education was developed and communicated to the schools. However, some schools did not effectively implement the plan and District personnel did not verify whether the plan had been successfully executed or prepare the required annual report verifying the completion of the resiliency education.

Without student completion of the required resiliency education and preparation and submittal of the annual resiliency report, the District cannot demonstrate compliance with SBE rules, and a service need may not be timely identified and appropriately met. In addition, documenting resiliency education enhances public awareness of District efforts to provide essential educational services and timely submitted reports help the FDOE monitor resiliency results on a Statewide basis.

Recommendation: The District should implement effective procedures to ensure, and document verification, that all students in grades 6 through 12 complete the required resiliency education and the annual resiliency report is prepared and timely submitted to the FDOE.

Finding 5: Information Technology – Risk Assessment

Management of information technology (IT) risks is a key part of enterprise IT governance. Incorporating an enterprise perspective into day-to-day governance actions helps District personnel identify and understand the greatest security risk exposures and determine whether planned controls are appropriate and adequate to secure IT resources from unauthorized disclosure, modification, or destruction. A comprehensive IT risk assessment should consider specific threats and vulnerabilities, and the severity of such threats and vulnerabilities, at the Districtwide, system, and application levels and document the range of risks that District systems and data may be subject to, including those posed by internal and external users. IT risk assessments help support management decisions in establishing cost-effective measures to mitigate risk and, where appropriate, to formally accept residual risk.

In response to our inquiries, District personnel indicated that, as of October 2024, a comprehensive IT risk assessment had not been conducted but the District plans to perform an IT risk assessment in the near future. The absence of a comprehensive IT risk assessment may lessen District assurances that all likely threats and vulnerabilities have been identified, the most significant risks have been addressed, and appropriate decisions have been made regarding the risks to accept and other risks to mitigate through appropriate controls.

Recommendation: The District should conduct a comprehensive IT risk assessment to provide a documented basis for managing IT-related risks.

Finding 6: Information Technology – Security Incident Response Plan

State law¹⁸ requires the Board to determine the policies and programs that are necessary for the efficient operation and general improvement of the District. To ensure an appropriate, effective, and timely response to security incidents, it is important for District management to develop, and the Board to approve, a comprehensive IT security incident response plan and distribute the plan to each incident response team member.

¹⁸ Section 1001.41(1), Florida Statutes.

Comprehensive security incident response plans typically detail responsibilities and procedures for identifying and logging security violations through use of a centralized reporting structure; notifying appropriate local, State, and Federal authorities when loss or damage to entity data or IT resources has or may have occurred; and training incident response team members to ensure that members understand and can perform required procedures. Such plans also include responsibilities and procedures for promptly notifying affected parties about security breaches of confidential personal information, periodically reviewing critical system resources to ensure continued integrity, and analyzing and assessing security incidents to determine whether additional actions are necessary.

As of August 2024, District personnel indicated that informal security response procedures included, for example, District-specified staff's responsibility for identifying and logging security violations; however, a comprehensive IT security incident response plan had not been established. Should an incident occur that involves the potential or actual compromise, loss, or destruction of District data or IT resources, the lack of a comprehensive IT security incident response plan may result in the District's failure to take appropriate and timely action to prevent further loss or damage to the District's data and IT resources and appropriate authorities and affected parties may not be promptly notified.

Recommendation: To provide reasonable assurance that the District will timely and appropriately respond to events that may jeopardize the confidentiality, integrity, or availability of District data and IT resources, the District should continue efforts to develop and obtain Board approval of a comprehensive IT security incident response plan. At a minimum, the plan should include:

- **Procedures for capturing and maintaining applicable events.**
- **Identification of response team members and training requirements with regard to the team member roles and responsibilities.**
- **The process for involving appropriate authorities.**
- **The process for notifying the applicable parties of a security breach.**

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2022-079, except that Finding 2 was also noted in that audit report as Finding 1.

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 April 2024 through November 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.
- Determine whether management had taken corrective actions for findings included in our report No. 2022-079.
- 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, systems development and maintenance, network configuration management, 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 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:
 - 7 critical finance functions for seven user accounts to determine the appropriateness and necessity of access privileges based on the employee's job duties.
 - 12 critical HR functions for three user accounts to determine the appropriateness and necessity of access privileges based on the employee's job 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.

- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we examined District records supporting user access privileges for the 39 employees who separated from District employment during the audit period 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.
- Examined selected application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether the District had established a comprehensive IT risk assessment to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Evaluated the adequacy of District procedures related to security incident response and reporting.
- 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.
- Reviewed workforce education program funds expenditures totaling \$256,202 for the audit period and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support K-12 programs or District K-12 administrative costs).
- Examined District records supporting 1,343 reported contact hours for 30 selected students from the population of 19,970 contact hours reported for 146 adult general education instructional students during the audit period 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 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).
- From the compensation payments totaling \$39 million to 1,250 employees during the period July 1, 2023, through April 15, 2024, examined District records supporting compensation payments totaling \$132,918 to 35 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 for the audit period supporting 60 employees and 30 contractor workers selected from the population of 1,294 employees and 334 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.
- 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.
- 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.
- 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 authorized, verified, and documented.
- From the population of general expenditures totaling \$30.5 million during the period July 2023 through April 2024, examined District records supporting 30 transactions totaling \$351,257 to determine whether selected expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable laws, contract terms and Board policies.
- From the population of purchasing card (P-card) transactions totaling \$2.3 million during the period July 1, 2023, through April 12, 2024, examined documentation supporting 30 selected transactions totaling \$120,678 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 49 cardholders who separated from District employment during the period July 1, 2023, through May 6, 2024.

- Examined District records and evaluated construction planning processes for the audit period to determine whether the processes were comprehensive, considered use of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- From the population of payments totaling \$6.1 million during the period July 2023 through April 2024 related to 115 contracts for services, examined supporting documentation, including the contract documents, for ten selected payments totaling \$1.4 million 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.
- 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

THE SCHOOL BOARD OF JACKSON COUNTY



Hunter Nolen
Superintendent of Schools

2903 Jefferson Street
P.O. Box 5958
Marianna, Florida 32447
Telephone 850-482-1200
Fax 850-482-1299

December 19, 2024

Auditor General, Ms. Sherrill F. Norman, CPA
Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

The Jackson County School District is in receipt of the *Preliminary and Tentative Audit Findings for the Operational Audit*. It is the sincere aspiration of the District to comply with all state statutes, and we offer the following responses to your draft findings.

Finding 1: *Required background screenings were not always obtained for District employees or contractors.*

RESPONSE: The District has generated a fingerprint report and compared it to the current staff list as well as the vendor/contractor list. This ensures all staff and vendor/contractors have been fingerprinted and are Level II cleared as well as kept up to date for the duration of their employment. In addition, a procedure has been put in to place to make sure that fingerprint re-submissions are done within 24 hours of the first failed report. The findings have been addressed, and they are now in compliance. As of today, we do not have any employees and/or vendor/contractors who are out of compliance.

Finding 2: *As similarly noted in our report No. 2002-079, District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.*

RESPONSE: The District will work collaboratively with the Sheriff to ensure compliance with State school safety laws. Enhanced procedures require documentation verifying that each SRO has completed the required mental health crisis intervention training and is a certified law enforcement officer before we put them in our schools. Our schools are covered everyday by an SRO, but we will ensure if an officer other than the one assigned provides coverage, sign-in sheets will be used as documentation.

Finding 3: *District controls over contracting for safe-school officer services could be improved.*

RESPONSE: The District must work with the Sheriff/Jackson County Sheriff Department to prioritize securing a safe school contract that ensures Safe-School Officer services are provided at the lowest cost while maintaining acceptable quality. This approach will ensure the safety of all campuses while staying within the allocated/reasonable budget.

Chephus D. Granberry
District 1

Tony W. Pumphrey
District 2

Rex Torbett
District 3

Chris M. Johnson
District 4

Michael E. Jackson
District 5

An Equal Opportunity Employer

Finding 4: *The District did not always ensure and document that students completed required resiliency education or that resiliency education reports were prepared and timely submitted to the Florida Department of Education.*

RESPONSE: The District acknowledges and accepts that the resiliency documentation and verification was not submitted to the Department of Education upon its completion. The training was completed but not verified in the DOE portal for that school year. The verification has been submitted accurately and appropriately since that time in the portal as required by the Department of Education.

Finding 5: *The District had not established a comprehensive information technology (IT) risk assessment to provide a documented basis for managing IT risks.*

RESPONSE: The District acknowledges and accepts that a comprehensive information technology (IT) assessment has not been established. A draft document has been developed and we are anticipating its completion in January to be submitted to the Board for approval in February 2025.

Finding 6: *A comprehensive IT security incident response plan needs to be established to ensure an appropriate, effective, and timely response to security incidents.*

RESPONSE: The District acknowledges that a comprehensive IT security incident response plan needs to be established. The District has a draft plan that will be finalized in January and submitted to the Board for approval in February 2025.

Again, please be assured that the Jackson County School District is working extremely hard to ensure that all recommendations in your draft report are corrected. Our staff is dedicated to providing quality education to all students in Jackson County.

Sincerely,



Hunter Nolen
Superintendent of Schools