

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2026-024
September 2025

ESCAMBIA COUNTY DISTRICT SCHOOL BOARD



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2024-25 fiscal year, Keith Leonard served as Superintendent of the Escambia County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Kevin L. Adams	1
Paul H. Fetsko	2
Dr. David M. Williams, Chair from 11-19-24, Vice Chair through 11-18-24	3
Carissa Bergosh from 11-19-24	4
Patricia Hightower through 11-18-24, Chair	4
Thomas Harrell from 11-19-24, Vice Chair	5
William E. Slayton through 11-18-24	5

The Auditor General conducts 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.

The team leader was Jim Beaumont, CPA, and the audit was supervised by Barbara J. Sturdivant, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at tedwaller@aud.state.fl.us or by telephone at (850) 412-2887.

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ESCAMBIA COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Escambia County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-020. Our operational audit disclosed the following:

Finding 1: As similarly noted in our report No. 2023-020, required background screenings were not always timely obtained for District employees.

Finding 2: According to District records, only 84 percent of the students in grades 6 through 12 completed the required resiliency education. A similar finding was noted in our report No. 2023-020.

Finding 3: District controls over school resource officer services could be improved.

Finding 4: District procedures continued to need strengthening to ensure that instructional contact hours for adult general education classes are accurately reported to the Florida Department of Education.

Finding 5: District controls were not effective to ensure procurement cards were promptly canceled for cardholders who terminated District employment.

BACKGROUND

The Escambia 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 Escambia County. The governing body of the District is the Escambia County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2024-25 fiscal year, the District operated 50 elementary, middle, high, and specialized schools; sponsored 7 charter schools; and reported 40,994 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Background Screenings

State law¹ and Board policies² require that individuals who serve in an instructional or noninstructional capacity and have direct contact with students to undergo a level 2 background screening³ at least once every 5 years. According to District personnel, the Human Resource (HR) Department personnel review monthly staff reports to identify employees whose screenings will expire within 60 days and then either

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

² Board Policies 3121.01 and 4121.01, *Background Screenings and Employment History Checks*.

³ 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.

resubmit the employees' fingerprints to the Florida Department of Law Enforcement (FDLE) or notify the employee that another screening is required. However, District procedures did not include supervisory review to confirm that the required screenings were obtained and evaluated.

As of March 19, 2025, the District had 4,265 employees (2,342 instructional and 1,923 noninstructional) who were required to undergo a background screening within the past 5 years. To determine whether the District complied with this requirement, we requested for examination District records supporting the screenings for 30 selected employees (13 instructional and 17 noninstructional employees). We found that the screenings for 2 instructional and 12 noninstructional personnel were not obtained within the past 5 years and that, as of March 2025, the screenings ranged from 2 months to 6 years and 9 months, or an average of 3 years, late.

Subsequent to our inquiries, by July 2025 the HR Department obtained background screenings for 12 of the employees and noted no unsuitable backgrounds. The District notified the other 2 employees that a new set of fingerprints was needed for screening.

The District experienced personnel changes and, absent effective controls, including established procedures 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. A similar finding was noted in our report No. 2023-020.

Recommendation: The District should enhance procedures to include effective supervisory review to confirm that required screenings are timely obtained and evaluated. In addition, District personnel should examine District records to identify employees who have not timely obtained the required background screenings, ensure that the screenings are promptly obtained and evaluated, and make decisions, as necessary, based on the evaluations.

Finding 2: Resiliency Education

Pursuant to State law,⁴ the District received a mental health assistance allocation totaling \$2.3 million for the 2024-25 fiscal year to implement the school-based mental health assistance program. State Board of Education (SBE) rules⁵ require the District to annually provide a minimum of 5 hours of data-driven instruction to students in grades 6 through 12 related to civic, character, and life skills education 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.⁶

During the 2024-25 school year, District personnel used an instructional software program to deliver and track completion of resiliency education by students in grades 6 through 12. As part of our audit, we requested for examination District records supporting completion of the required resiliency education and found that 2,973 (16 percent) of the 18,162 students in grades 6 through 12 did not complete the required education.

⁴ Section 1011.62(13), Florida Statutes.

⁵ SBE Rule 6A-094124(4), Florida Administrative Code.

⁶ Section 1008.32, Florida Statutes.

In response to our inquiries, District personnel indicated that the District did not always document verification that students completed resiliency education and, due to transient student populations and student behavioral challenges at District alternative schools, the required education was sometimes not completed. Without student completion of the required resiliency education, the District cannot demonstrate compliance with SBE rules and students may miss critical educational opportunities designed to build confidence and support mental health. A similar finding was noted in our report No. 2023-20.

Recommendation: The District should implement effective procedures to ensure that all students in grades 6 through 12 complete the required resiliency education. Such procedures should include documented verification that all students complete the required education.

Finding 3: School Safety – School Resource Officer Services

State law⁷ requires the Board and the Superintendent partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school safety officers, school guardians, or 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 safe-school officer is present at each school facility during school hours.

For the 2024-25 school year, school guardians and school safety officers were assigned and present at 32 and 8 schools, respectively, and the Board contracted with two local law enforcement agencies, the Escambia County Sheriff's Office and Pensacola Police Department, to provide 19 and 5 SROs, respectively, at 17 District schools according to need. As part of our audit, we requested for examination District records supporting the 24 SROs at the 17 District schools and found that controls over SRO services could be improved. Specifically:

- While District records evidenced that 20 of the SROs completed the required training before the 2024-25 school year, District records did not evidence that 2 SROs received the training and 2 other SROs did not complete the training until January 2025. District personnel indicated that the mental health crisis intervention training is an all-day event over multiple days and it is difficult to find days that the full-time law enforcement officers can attend the training classes.
- Although the 19 SROs employed by the Escambia County Sheriff's Office individually maintained time sheet records, District procedures had not been established to require and ensure that school personnel with direct knowledge of Sheriff's Office SRO attendance verified the accuracy of the time sheet records. District personnel indicated that they will work with the Sheriff's Office to verify SRO attendance in the future.

Absent effective monitoring procedures over SRO services, the District cannot always 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 District

⁷ Section 1006.12, Florida Statutes.

personnel to document verification that each SRO completed the required mental health crisis intervention training and that Sheriff's Office SROs are present as required.

Finding 4: Adult General Education

State law⁸ defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act⁹ proviso language requires each district to report enrollment for adult general education programs in accordance with Florida Department of Education (FDOE) instructional hours reporting procedures.¹⁰ SBE rules¹¹ require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for student non-attendance. FDOE procedures provide that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in class and the withdrawal date or end-of-class date, whichever is sooner.

The District reported 34,376 instructional contact hours provided to 625 students enrolled in 172 adult general education classes during the Fall 2024 Semester. As part of our audit, we examined District records for 2,273 hours reported for 30 students enrolled in 22 adult general education classes. We found that instructional contact hours for 8 students were overreported by 532 hours, ranging from 17 to 116 hours per student.

Subsequent to our inquiries, District personnel revised the District's adult general education reporting process and provided for our review a revised report of adult general education hours for the Fall 2024 Semester. The District's revised report identified an additional 2,409 hours that were initially overreported and the revised adult general education hours were submitted to the FDOE in July 2025.

According to District personnel, the reporting errors primarily occurred because District personnel misunderstood the FDOE adult general education hours reporting procedures. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data. A similar finding was noted in our report No. 2023-020.

Recommendation: The District should continue efforts to ensure that instructional contact hours for adult general education classes are accurately reported to the FDOE. Such efforts should include appropriate training for District personnel.

Finding 5: Procurement Cards

The District uses procurement cards (P-cards) to provide an efficient and cost-effective method of procuring and paying for goods and services required by District schools and departments. When cardholder resignations occur, the District *Travel & Budgeted Funds Procurement Card Manual (Manual)* requires applicable administrative staff to immediately complete the P-card maintenance form and submit the form to the Procurement Department P-card program contact. The P-card program contact is to then

⁸ Section 1004.02(3), Florida Statutes.

⁹ Chapter 2024-231, Laws of Florida, Specific Appropriation 119.

¹⁰ FDOE Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, dated September 2020.

¹¹ SBE Rule 6A-10.0381(5), Florida Administrative Code.

cancel the card. The *Manual* also requires schools and departments to conduct semi-annual P-card audits comparing their records to District P-card records to help identify necessary P-card corrections such as overdue P-card cancellations. Timely cancellation of P-cards upon cardholder employment termination is important to avoid misuse of the cards and because the financial institution that administers the District P-card program allows only 60 days to dispute charges.

During the 2024-25 fiscal year, District P-card expenditures totaled \$16.3 million, 512 P-cards were in use, and the District canceled 48 P-cards for 41 cardholders. As part of our audit, we requested for examination District records to evaluate the timeliness of 23 selected P-card cancellations for 18 cardholders. We found that 19 P-cards for 17 cardholders were not promptly canceled as the cancellations occurred 31 to 729 days, or an average of 159 days, after the cardholders' employment termination dates.

Our examination of District records disclosed that the 23 P-card cancellations were not prompt because, contrary to the *Manual*, P-card maintenance forms were not sent to the Procurement Department immediately upon a cardholder's employment termination. In addition, semi-annual P-card audits were not conducted to help detect P-cards that should have been canceled. Enhanced P-card training emphasizing prompt use of P-card maintenance forms and appropriately completed semi-annual P-card audits could improve staff compliance with the *Manual* and ensure that P-cards are promptly canceled upon a cardholder's employment termination.

While our examination of P-card activity for individuals who terminated from District employment did not disclose any inappropriate expenditures, the untimely cancellation of P-card privileges increases the risk that P-cards could be misused by former employees or others and may limit the District's ability to satisfactorily resolve disputed charges.

Recommendation: The District should promote compliance with the *Manual* by enhancing procedures to ensure P-cards are promptly canceled upon a cardholder's employment termination. Such enhancements should include appropriate training to ensure prompt use of P-card maintenance forms and appropriate conduct of semi-annual P-card audits.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2023-020 except as noted in Findings 1, 2, and 4 for Findings 1, 2, and 3, respectively, in that report.

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 2025 through July 2025 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. 2023-020.
- 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 2024-25 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 State laws, State Board of Education (SBE) 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.
- Inquired and examined District records to determine whether the District had expenditures or entered into any contracts under the authority granted by a state of emergency declared or renewed during the audit period.
- Examined the District Web site to determine whether the 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 population of tangible personal property (TPP) items with recorded costs totaling \$104 million at June 30, 2024, selected for inspection 30 property items with recorded costs totaling \$100,941 to determine whether the items existed and were appropriately marked.
- Examined documentation supporting the District's annual TPP physical inventory process for the audit period to determine whether the inventory results were reconciled to the property records, appropriate follow-up was made for any missing items, and law enforcement was timely notified for any items unlocated and considered stolen.
- 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 for the audit period to determine whether District procedures were effective for timely distributing the correct amount of local capital improvement funds to eligible charter schools, pursuant to Section 1013.62(3), Florida Statutes.
- Examined 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 1012.584, and 1011.62(13), Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- From the population of \$5.9 million total expenditures from workforce education program funds for the audit period, selected expenditures totaling \$2.3 million 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).
- From the population of 510 industry certifications eligible for the audit period performance funding, examined 30 selected certifications and related support to determine whether the District maintained documentation for student attainment of the industry certifications.
- Examined District records supporting 2,273 reported contact hours for 30 selected students from the population of 34,376 contact hours reported for 625 adult general education instructional students during the Fall 2024 Semester to determine whether the District reported the instructional contact hours in accordance with SBE Rule 6A-10.0381, Florida Administrative Code.

- Examined District records for the audit period for 30 employees selected from the population of 4,265 employees to assess whether employees who had direct contact with students were subjected to the required fingerprinting and background screening.
- From the population of purchasing card (P-card) expenditures totaling \$10.8 million during the period July 2024 through February 2025, examined documentation supporting 30 selected expenditures totaling \$154,006 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 18 of the 41 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 and employee information changes, such as address and bank information changes, were properly authorized, documented, and verified before payments were made.
- 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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KEITH LEONARD, SUPERINTENDENT

September 15, 2025

Ms. Sherrill F. Norman, CPA
Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Re: Response to Preliminary and Tentative Audit Findings and Recommendations for the Operational Audit of the Escambia County District School Board – Dated August 19, 2025

Dear Ms. Norman:

Enclosed is the District's response to the preliminary and tentative audit findings for the operational audit of the Escambia County School District dated August 19, 2025.

We appreciate the opportunity to respond to these findings. Please contact me or my staff if you require any further clarification or action on our part.

Sincerely,

A handwritten signature in black ink that reads "Keith Leonard". The signature is written in a cursive style.

Keith Leonard
Superintendent

Contact Information: Terry St. Cyr, CPA
Assistant Superintendent – Finance and Business Services
Office: 850-469-6122

Affirmative action / equal opportunity employer

**ESCAMBIA COUNTY SCHOOL DISTRICT
RESPONSE TO PRELIMINARY AND TENTATIVE AUDIT FINDINGS
DATED AUGUST 19, 2025**

Finding 1: Background Screenings

***Auditor General Recommendation:** The District should enhance procedures to include effective supervisory review to confirm that required screenings are timely obtained and evaluated. In addition, District personnel should examine District records to identify employees who have not timely obtained the required background screenings, ensure that the screenings are promptly obtained and evaluated, and make decisions, as necessary, based on the evaluations.*

District Response:

In alignment with the most recent directive from the Florida Department of Education (effective April 7, 2025), all staff are required to be re-screened and entered into the Clearinghouse by June 2027. The District had already initiated this process and continue to ensure that all District employees are fingerprinted through the Clearinghouse within the mandated timeline.

Over the past three years, Human Resource Services has experienced personnel changes in the responsible position, Security Credentials Technician. During this period, it was discovered that the most recent Security Credentials Technician, who was released from employment as of June 30, 2025, did not consistently follow established procedures for monitoring, rescreening and ensuring the completion of required background screenings for staff.

Upon identifying these compliance issues, corrective measures were immediately implemented. Current staff members have been thoroughly trained to support the background screening process and ensure all personnel maintain up-to-date screenings. Additionally, monthly reports are reviewed to identify staff whose background screenings are due to expire within 60 days (background screenings are valid for five years). Using this report, the District proactively resubmits fingerprints through the new Clearinghouse process to ensure continuity of compliance and updated screening dates.

Finding 2: Resiliency Education

***Auditor General Recommendation:** The district should implement effective procedures to ensure that all students in grades 6 through 12 complete the required resiliency education. Such procedures should include documented verification that all students complete the required education.*

District Response:

While the 84% completion rate falls short, it's important to highlight that 90.71% of students completed 10 or more unique lessons, demonstrating strong engagement and participation. Each lesson lasts between 20 and 60 minutes, meaning that over 90% of students received at least 200 minutes of resiliency, prevention, and mental health education. This variance indicates that, while some students may not have completed every required element, the majority are actively participating and progressing through the curriculum.

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It's also worth noting that five out of the six schools where less than 90% of students completed the full 5 hours of required instruction operate in alternative education settings. These schools often serve students facing unique academic, behavioral, or socio-emotional challenges that can impact completion rates. Administrators at all levels take the required instruction seriously and make multiple efforts to ensure students complete all modules.

To address this gap and ensure all students meet the completion requirements, the District will be adding additional support staff for the 2025-2026 school year. This will help monitor student progress and provide assistance to school administrators as needed.

Finding 3: School Safety – School Resource Officer Services

***Auditor General 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 Sheriff's Office SROs are present as required.*

District Response:

The District will continue to work to ensure compliance with 1006.12 F.S. with respect to required mental health crisis intervention training (CIT) for SROs. We respectfully encourage revisions to current statutes to allow for SROs to serve as safe-school officers for a term of no more than one calendar year without CIT training. The issue of CIT training for new SROs continues to be a finding in a majority of medium to large size school districts throughout the state. It is worth noting that the District is substantially more compliant with CIT training requirements compared to most school districts across the state with only 2 SROs finishing the 2024-2025 school year without required training.

In response to verification of attendance for school guardians and safety officers, the District, in complete collaboration with the Escambia County Sheriff's Office, amended its process and system of SRO attendance record keeping. The process for verifying safe-school officer coverage provided by the Escambia County Sheriff's Office is now identical to the process utilized by the Pensacola Police Department which was found by this audit to be fully compliant with State law. The District is confident that both agencies are providing agreed upon documentation at a standard that "effectively monitors SRO services." It is absolutely imperative to note that on each day reviewed during the course of this audit, the District, as it does on a daily basis, remains fully compliant with all safe-school officer attendance statutory requirements. Attendance documentation is now more reflective of that strict adherence. Escambia County Public Schools remains fully and completely committed to ensuring and promoting student and staff safety.

Finding 4: Adult General Education

***Auditor General Recommendation:** The District should continue efforts to ensure that instructional contact hours for adult general classes are accurately reported to FDOE. Such efforts should include appropriate training for District Personnel.*

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District Response:

George Stone Technical College has taken the following corrective actions to ensure the accuracy of its data:

1. The District agrees with the recommendation for appropriate training and will ensure that the Adult Education Coordinator annually attends one of the Workforce Education District Data Advisory Council (WEDDAC) conferences.
2. A report has been created within the Student Information System that will identify each schedule record that has a discrepancy between the student's last date of attendance, the schedule end date, and the funding end date. These records will be reviewed by both the Data Specialist and the Adult Education Coordinator to ensure the accuracy of the data and the correct reporting of instructional hours.

Finding 5: Procurement Cards

***Auditor General Recommendation:** The District should promote compliance with the Manual by enhancing procedures to ensure P-cards are promptly canceled upon a cardholder's employment termination. Such enhancements should include appropriate training to ensure prompt use of P-card maintenance forms and appropriate conduct of semi-annual P-card audits.*

District Response:

In response to the recommendation the District will take the following corrective actions:

1. In order to make prompt employee status changes, the Card Maintenance form will be modified to state that the form is to be returned within ten (10) business days to the Procurement department.
2. The Card Maintenance form will now request the date that the form was sent to the Procurement department.
3. Procurement Card training will emphasize the changes to enhance compliance and to reduce any potential risk to the District.
4. On page 11, item #10 (ECPS Procurement Card Contact Responsibilities), the Procurement Card Manual will be modified to state that the Card Maintenance form will be used for the primary Cardholder's audit review. At the Program Administrator's discretion, a minimum of two semi-annual, District-wide, sample-based audits will be conducted as follows:
 - The selected locations will receive a list of all cardholders along with the last four (4) digits of all P-cards at their location.

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- The Approving Authority and/or the Card Manager will compare the information listed to the current Procurement Card records. A notation should be made of any corrections, additions, or deletions on the Cardholder Maintenance form.
- The form should then be signed by the Approving Authority and sent to Procurement within ten (10) business days.
- The Procurement team will evaluate all responses and determine completeness of the audit process. Any non-compliant forms will be addressed, noted, and shared with appropriate departments, mainly Human Resource Services, in order to determine whether any further corrections or process changes should be made.

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