

**STATE OF FLORIDA AUDITOR GENERAL**

**Information Technology Operational Audit**

Report No. 2026-148

March 2026

**NORTH EAST FLORIDA EDUCATIONAL  
CONSORTIUM**

Educational Technology Services



Sherrill F. Norman, CPA  
Auditor General

## North East Florida Educational Consortium Board of Directors and Executive Director

The North East Florida Educational Consortium (NEFEC) is governed by a Board of Directors (Board) composed of representatives from NEFEC member districts. During the period November 2024 through October 2025, Dr. Patrick Wnek served as Executive Director and the following individuals served as members of the Board:

Member Representative	Member District
Wyatt Milton, Superintendent	Baker County District School Board
Will Hartley, Superintendent	Bradford County District School Board
Keith Couey, Superintendent from 11-19-24 Alex L. Carswell, Superintendent through 11-18-24	Columbia County District School Board
Michael A. Thomas, Superintendent	Dixie County District School Board
LaShakia Moore, Superintendent	Flagler County District School Board
Tracie Snow, President	Florida School for the Deaf and the Blind
Gina Geiger, Superintendent from 11-19-24 Dr. James Surrency, Superintendent through 11-18-24	Gilchrist County District School Board
Dorothy Lee Wetherington-Zamora, Superintendent	Hamilton County District School Board
Robert Edwards, Superintendent	Lafayette County District School Board
Tamara M. Boyle, Superintendent from 11-19-24 Christopher A. Cowart, Superintendent through 11-18-24	Levy County District School Board
Dr. Kathy K. Burns, Superintendent	Nassau County District School Board
Dr. Carrie T. Geiger, Director from 6-1-25 Dr. Lynda Hayes, Interim Director 1-1-25 through 5-31-25 Dr. Brian K. Marchman, Director through 12-31-24	P.K. Yonge Developmental Research School
Dr. Richard M. Surrency Sr., Superintendent	Putnam County District School Board
Ronnie Gray, Superintendent from 11-19-24 Ted L. Roush, Superintendent through 11-18-24	Suwannee County District School Board
Mike Ripplinger, Superintendent	Union County District School Board

The Auditor General conducts audits of government 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 George W. Phillips, CISA, CISSP, CFE, and the audit was supervised by Heidi Burns, CPA, CISA.

Please address inquiries regarding this report to Heidi Burns, CPA, CISA, Audit Manager, by e-mail at [heidiburns@aud.state.fl.us](mailto:heidiburns@aud.state.fl.us) or by telephone at (850) 412-2926.

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# NORTH EAST FLORIDA EDUCATIONAL CONSORTIUM

## Educational Technology Services

### ***SUMMARY***

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This operational audit of North East Florida Educational Consortium (NEFEC) Educational Technology Services (ETS) focused on selected information technology (IT) controls applicable to the IT infrastructure maintained and managed by NEFEC ETS for member district services, including support of the Skyward school business suite software and student management suite software, and included a follow-up on the findings noted in our report No. 2017-209. Our audit disclosed the following:

**Finding 1:** Certain ETS IT security controls related to authentication, configuration management, and vulnerability management need improvement to ensure the confidentiality, integrity, and availability of ETS data and IT resources.

### ***BACKGROUND***

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Pursuant to State Board rules,<sup>1</sup> the Putnam County District School Board serves as fiscal agent of record for the North East Florida Educational Consortium (NEFEC). NEFEC is a regional, nonprofit, educational service agency composed of Putnam County District School Board and 12 other member school districts, the Florida School for the Deaf and the Blind, and the P.K. Yonge Developmental Research School (hereinafter collectively referred to as member districts). The NEFEC Board of Directors is composed of representatives from the member districts, including the superintendents of the 13 member school districts, the President of the Florida School for the Deaf and the Blind, and the Director of the P.K. Yonge Developmental Research School.

NEFEC provides programs and services such as employee health benefits, online certifications, risk management programs, and data center services. NEFEC Educational Technology Services (ETS) provides a variety of data center services, including hardware and software hosting, application support, disaster recovery, and data and system backups. Application support provided by NEFEC ETS includes the support of the member districts' Skyward school business suite software, including finance and human resources, and student management suite software. The 15 member districts shown in Table 1 utilize NEFEC ETS.

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<sup>1</sup> State Board of Education Rule 6A-1.099, Florida Administrative Code.

**Table 1  
Member Districts**

Baker County District School Board	Lafayette County District School Board
Bradford County District School Board	Levy County District School Board
Columbia County District School Board	Nassau County District School Board
Dixie County District School Board	P.K. Yonge Developmental Research School
Flagler County District School Board	Putnam County District School Board
Florida School for the Deaf and the Blind	Suwannee County District School Board
Gilchrist County District School Board	Union County District School Board
Hamilton County District School Board	

## ***FINDING AND RECOMMENDATION***

### **Finding 1: Security Controls – Authentication, Configuration Management, and Vulnerability Management**

Security controls are intended to protect the confidentiality, integrity, and availability of data and related information technology (IT) resources. Our audit procedures disclosed that certain security controls related to authentication, configuration management, and vulnerability management need improvement. We are not disclosing the specific detail of the issues in this report to avoid the possibility of compromising the confidentiality of NEFEC ETS data and IT resources. However, we have notified appropriate NEFEC ETS management of the three findings in the areas needing improvement.

Without appropriate security controls related to authentication, configuration management, and vulnerability management the risk is increased that the confidentiality, integrity, and availability of NEFEC ETS-maintained data and related IT resources may be compromised.

**Recommendation:** We recommend that NEFEC ETS management improve certain security controls related to authentication, configuration management, and vulnerability management to ensure the confidentiality, integrity, and availability of NEFEC ETS data and IT resources.

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

NEFEC ETS had taken corrective actions for the findings included in our report No. 2017-209.

## ***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 information technology (IT) operational audit from July 2025 through January 2026 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 the audit findings and our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for the audit findings and our conclusions based on our audit objectives.

This IT operational audit focused on evaluating selected significant NEFEC ETS IT controls applicable to the network and critical infrastructure supporting the Skyward school business suite software and student management suite software (Skyward) during the period November 2024 through October 2025, and selected actions subsequent thereto. For those areas addressed by this audit, our audit objectives were:

- To evaluate the effectiveness of selected information technology (IT) controls in achieving management's control objectives in the categories of compliance with controlling laws, administrative rules, and other guidelines; the confidentiality, integrity, availability, relevance, and reliability of data; and the safeguarding of IT resources.
- To determine whether management has corrected, or is in the process of correcting, all deficiencies disclosed in audit report No. 2017-209.
- To 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 the IT systems included within the scope of the audit, deficiencies in management's internal controls that were significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; 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 IT controls, legal compliance matters, and records considered.

As described in more detail below, for the IT systems included within the scope of this 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 the audit; obtaining an understanding of and evaluating the IT systems and related significant controls; 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 the audit findings and our conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

This audit included the selection and examination of IT system controls and records. Unless otherwise indicated in this report, these items 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 agency management, staff, and contractors and, as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting this audit, we:

- Reviewed applicable laws, rules, and other guidelines to obtain an understanding of the NEFEC ETS organizational structure and regulatory requirements and reviewed NEFEC ETS procedures, interviewed NEFEC ETS personnel, and examined NEFEC ETS records to obtain an understanding of NEFEC ETS operations related to IT infrastructure and Skyward and to evaluate whether NEFEC ETS operations were designed properly and operating effectively.
- Evaluated selected security settings related to the NEFEC ETS network and supporting Skyward IT infrastructure to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Evaluated the effectiveness of NEFEC ETS logical access controls assigned to the NEFEC ETS network and selected network devices, including the periodic evaluation of assigned user and administrator access privileges.
- Examined and evaluated the appropriateness of all accounts assigned administrator access privileges, as of July 22, 2025, within the four default network administrator system groups for the two NEFEC ETS network domains.
- Examined and evaluated the appropriateness of all accounts assigned administrator access privileges, as of August 12, 2025, for 8 of the 34 production servers supporting Skyward and district services.
- Examined and evaluated the appropriateness of all accounts assigned administrator access privileges, as of August 14, 2025, for the NEFEC ETS high risk network device.
- Evaluated NEFEC ETS procedures and examined selected scan reports and policies to evaluate the adequacy of vulnerability management controls related to the IT infrastructure, including vulnerability assessment and remediation, malicious software identification, and malware defense.
- Examined NEFEC ETS records to evaluate the effectiveness of NEFEC ETS configuration management controls, including establishing and maintaining secure configurations, disabling insecure protocols, implementing firewalls or port filtering to protect network resources, and timely applying software patches and updates and managing device end-of-life.
- Examined and evaluated selected NEFEC ETS end-of-life and patch management controls for operating systems and network devices to ensure that secure configurations are maintained. Specifically, we examined and evaluated NEFEC ETS records as of August 14, 2025, supporting:
  - The 64 critical servers on the NEFEC ETS network.
  - The high risk network device for the NEFEC ETS network.
- Evaluated NEFEC ETS procedures and examined selected backup reports to determine the adequacy of the NEFEC ETS data recovery procedures to restore NEFEC ETS IT assets to a pre-incident trusted state.
- Examined logging settings and related NEFEC ETS reports to determine the adequacy of NEFEC ETS logging and monitoring controls designed for the NEFEC ETS network and infrastructure supporting Skyward.
- Evaluated NEFEC ETS procedures and examined selected records to determine the adequacy of NEFEC ETS procedures for maintaining a software asset inventory and ensuring only authorized software is installed on the network.
- Evaluated the effectiveness of NEFEC ETS change management controls related to the authorization, testing, and approval of Skyward application data changes prior to implementation into the production environment. Specifically, we examined 21 of the 86 data changes

implemented into the production environment during the period November 1, 2024, through August 14, 2025.

- Examined NEFEC ETS records to evaluate the effectiveness of NEFEC ETS security awareness training.
- Evaluated NEFEC ETS data loss prevention controls related to the identification, usage, and monitoring of confidential and sensitive data.
- 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***

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Section 11.45, Florida Statutes, provides that the Auditor General may conduct audits of the IT programs, activities, functions, or systems of any governmental entity created or established by law. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our IT operational audit.



Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE



**NEFEC**

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**BOARD OF DIRECTORS:**

Wyatt Milton  
*Baker*

Will Hartley  
*Bradford*

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*Columbia*

Mike Thomas  
*Dixie*

LaShakia Moore  
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Mike Ripplinger  
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Dr. Patrick J. Wnek  
*Executive Director*

## NORTH EAST FLORIDA EDUCATIONAL CONSORTIUM

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March 19, 2026

Sherrill F. Norman, CPA  
**Florida Auditor General**  
Information Technology Audits  
[flaugden\\_audrpt\\_ita@aud.state.fl.us](mailto:flaugden_audrpt_ita@aud.state.fl.us)

Dear Ms. Norman:

Please find enclosed the North East Florida Educational Consortium's written response to preliminary and tentative finding received by our office on February 24, 2026, resulting from the information technology operational audit.

Please feel free to contact us if you need any additional information.

Sincerely,

Dr. Patrick J. Wnek  
Executive Director, NEFEC

PJW/bp

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DATE: March 19, 2026

TO: Sherrill F. Norman, CPA  
**Florida Auditor General**  
Information Technology Audits  
[flaugden\\_audrpt\\_ita@aud.state.fl.us](mailto:flaugden_audrpt_ita@aud.state.fl.us)

FROM: Dr. Patrick J. Wnek, Executive Director  
North East Florida Educational Consortium  
3841 Reid Street  
Palatka, Florida 32177

### **RE: Response to Preliminary and Tentative Audit Findings**

As summarized below, the audit disclosed areas in which improvements in NEFEC ETS controls and operational processes were needed.

#### **Finding 1: Security Controls – Authentication, Configuration Management, and Vulnerability Management**

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Without appropriate security controls related to authentication, configuration management, and vulnerability management the risk is increased that the confidentiality, integrity, and availability of NEFEC ETS-maintained data and related IT resources may be compromised.

**Recommendation:** We recommend that NEFEC ETS management improve certain security controls related to authentication, configuration management, and vulnerability management to ensure the confidentiality, integrity, and availability of NEFEC ETS data and IT resources.

#### **Response to Finding:**

NEFEC ETS management acknowledges the identified audit findings and agrees that without appropriate security controls related to authentication, configuration management, and vulnerability management the risk is increased that the confidentiality, integrity, and availability managed resources may be compromised. NEFEC ETS has already taken steps to address and implement improvements based on the recommendations provided. We will continue to enhance our processes and refine security controls to meet or exceed best practices so that we can reduce risks and better protect our IT resources.

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