STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2027-031
October 2026

FLORIDA STATE COLLEGE AT JACKSONVILLE

Sherrill F. Norman, CPA
Auditor General

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[a] The Vice Chairs serve with equal rank and status on the Board to assure leadership representation from each of the two counties served by the College.

Note: Four Trustees positions were vacant the entire period. The Vice Chair – Nassau County position was vacant from 8-12-25.

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 Sue Granger, and the audit was supervised by Ivo Njabe, CPA.

Please address inquiries regarding this report to Jaime N. Hoelscher, CPA, Audit Manager, by e-mail at jaimehoelscher@aud.state.fl.us or by telephone at (850) 412-2868.

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FLORIDA STATE COLLEGE AT JACKSONVILLE

SUMMARY

This operational audit of Florida State College at Jacksonville (College) focused on selected College processes and administrative activities and included a follow-up on the finding noted in our report No. 2024-020. Our operational audit disclosed the following:

Finding 1: As of April 2026, the College had not complied with State law by posting on the College Web site all student fees for the 2025-26 fiscal year.

Finding 2: College controls over changes to vendor information need improvement.

Finding 3: As of August 2026, the social security numbers for 53,173 prospective students were maintained in College records beyond the 5-year retention period.

BACKGROUND

Florida State College at Jacksonville (College) is under the general direction and control of the Florida Department of Education, Division of Florida Colleges, and is governed by State law and State Board of Education rules. A board of trustees (Board) governs and operates the College. The Board constitutes a corporation and is composed of 9 members appointed by the Governor and confirmed by the Senate. The College President serves as the Executive Officer and the Corporate Secretary of the Board and is responsible for the operation and administration of the College.

The College has campuses in Jacksonville, FL, and centers in Jacksonville and Yulee. Additionally, credit and noncredit classes are offered in public schools and other locations throughout Duval and Nassau Counties.

FINDINGS AND RECOMMENDATIONS

Finding 1: Tuition and Fees Transparency

Pursuant to State law,[1] all tuition and fees, and any proposed changes to such tuition and fees, must be prominently posted on the College Web site in an area that is transparent and easily accessible. Tuition is the main cost paid to attend a college, covering general instruction, teaching, and enrollment whereas fees include additional charges for capital improvements, financial aid, student activities, and technology.

As of April 2026, the College Web site included the required tuition information for the 2025-26 fiscal year; however, the College did not comply with State law regarding the posting of fees. Instead, the Web site directed users to the College catalog for information on fees, and the catalog lacked those details.

[1] Section 1009.23(20), Florida Statutes.

College personnel indicated that fees were removed during a Web site redesign aimed at improving conciseness. After our inquiry, in May 2026 the College Web site was updated to include fees. Prominently posting fees in an easily accessible location supports transparency, ensures compliance with State law, and enhances citizen engagement and the ability to analyze, monitor, and evaluate fees and any possible fee changes.

Recommendation: The College should continue efforts to ensure that fees, and any proposed changes to fees, are prominently posted on the College Web site in accordance with State law.

Finding 2: Vendor Information Changes

State law[2] requires each college to establish and maintain internal controls designed to, among other things, detect fraud, promote and encourage compliance with applicable contracts and best practices, and safeguard assets. These controls should include properly documented, independently verified, and authorized vendor information (e.g., address and bank account information) changes before payments are made. Such verification helps ensure the propriety of the changes and reduces the risk of fraud or errors.

According to College personnel, the College issues payments to vendors using both mailed checks and Automated Clearing House (ACH)[3] electronic transfers. Purchasing Department staff are responsible for reviewing vendor-updated invoices and ACH forms to verify address changes and voided checks, bank letters, or the bank's online verification system, to verify bank account changes. During the 2025 calendar year, the College paid 914 vendors a total of $48 million and processed 608 vendor information changes, consisting of 394 address changes and 214 bank account changes.

As part of our audit, we selected 30 vendors with 111 changes, including 57 address changes and 54 bank account changes, and requested documentation demonstrating independent verification of the authenticity of the change requests. Despite our request, the College did not provide records showing that College personnel verified the authenticity of 16 address changes and 1 bank account change. In response to our inquiries, College personnel indicated that, while the changes were generally verified and authorized, the process was not consistently documented.

Although our audit procedures did not identify any fraudulent transactions associated with the 19 vendor information changes, the absence of effective policies and procedures for verifying and documenting vendor information changes limits the College's ability to demonstrate that appropriate measures are being taken to reduce the risk of fraud and payment errors.

Recommendation: The College should enhance controls to ensure that vendor information change requests are properly documented, independently verified, reviewed, and authorized before the changes are made and vendors are paid.

[2] Section 1010.01, Florida Statutes.

[3] ACH transfers are electronic money transfers sent from one bank to another across the ACH Network.

Finding 3: Student Sensitive Personal Information

The Legislature has recognized in State law[4] that social security numbers (SSNs) can be used to acquire sensitive personal information, the release of which could result in fraud against individuals or cause other financial or personal harm. Therefore, public entities are required to provide extra care in maintaining the confidential status of such information. In addition, College procedures[5] require that records be retained and disposed of in compliance with State regulations, including the State *General Records Schedules*,[6] which establish a 5-year retention period for certain records of students who applied for admission but were denied or did not register.

The College maintains sensitive personal records, including SSNs, for prospective, current, and former students. SSNs are collected and used for several operational purposes, such as registering newly enrolled students, complying with Federal and State financial and academic assistance requirements, and fulfilling other College responsibilities. The College also retains SSNs for former students to support transcript requests made by other institutions and potential employers. According to College personnel and records, the College assigns each student a unique identifier, separate from the SSN, and maintains student information, including SSNs, in the College Student Information System (SIS) and Document Imaging System (DIS). Notably, the College SIS provides prospective students the option to not submit their SSNs.

As of August 2026, College personnel indicated that the SIS and DIS contained SSNs for approximately 1.2 million students, including 68,429 prospective students who applied but did not enroll. Our examination of College records found that SSN-containing records for 53,789 prospective students had been retained beyond the 5-year retention period, with an average retention of 7 years. In response to our inquiries, College personnel indicated that, due to the transitory nature of the student population, the College retains records of prospective students indefinitely for administrative efficiency. However, because prospective students are not required to provide SSNs and College records did not demonstrate the operational need to retain SSNs for individuals who never enrolled, the College did not establish a public purpose for retaining these SSNs beyond the 5-year retention period established by the *General Records Schedules*.

Recommendation: To ensure sensitive personal information, including SSNs, for prospective students who apply but do not enroll is properly safeguarded, the College should purge that information within the 5-year retention period established by the *General Records Schedules* or document the public purpose for maintaining the information beyond that period.

PRIOR AUDIT FOLLOW-UP

The College had taken corrective action for the finding included in our report No. 2024-20.

[4] Section 119.071(5)(a), Florida Statutes.

[5] APM 02-0704 *Confidentiality of Social Security Numbers and Other Sensitive information*.

[6] *General Records Schedule GS5 for Public Universities and Colleges*, Item #97, effective 2023.

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 2026 through August 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 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 College 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 action for the finding included in our report No. 2024-020.
- 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 2025 calendar year audit period and selected College 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 and College procedures, and other guidelines, and interviewed College personnel to obtain an understanding of applicable processes and administrative activities and the related requirements.
- Evaluated College procedures for protecting sensitive personal information of students, including social security numbers (SSNs). We examined College records supporting the access privileges granted to 35 of the 181 employees who had access to student SSNs to determine the appropriateness and necessity of the access privileges based on the employees' assigned job responsibilities. For prospective students who applied for admission but did not enroll, we examined College records to determine whether the College purged the students' SSNs within the 5-year retention period established by the *General Records Schedules* or documented the public purpose for maintaining the SSNs beyond that period.
- Inquired of College personnel and examined College records to determine whether the College had any expenses or entered into any contracts under the authority granted by a state of emergency, declared or renewed during the audit period.
- Examined College records to determine whether the College had established an effective public records request and response process. Specifically, from the population of 66 public record requests for the audit period, we examined College records supporting 22 selected requests to evaluate the effectiveness of the College public records and response process.
- Determined whether the College's unencumbered balance in the general fund was below the threshold established in Section 1011.84, Florida Statutes.
- Reviewed the Board-approved capital improvement plan for the 2026-27 through 2028-29 fiscal years to determine whether the College's capital projects were properly reported in accordance with Division of Florida Colleges instructions for consideration in the Florida Department of Education annual legislative budget request for Public Education and Capital Outlay funding submitted to the Legislature.
- Determined whether all tuition and fees assessed pursuant to Section 1009.23 Florida Statutes, and any proposed changes to tuition and fees, were prominently posted on the College's Web site in an area that is transparent and easily accessible, and whether the College publicly notified all enrolled students of any proposal to increase tuition and fees at least 28 days before consideration for a vote taken at the Board meeting in compliance with Section 1009.23(20), Florida Statutes.

- To determine whether student tuition and fees totaling $63 million during the audit period were properly assessed and authorized, accurately calculated, and correctly recorded in accordance with Board policies and statutory and State Board requirements. Specifically, we:
    - Examined College records for 30 selected students and their related tuition and fees totaling $60,722 to determine whether the College correctly assessed tuition in compliance with Section 1009.23, Florida Statutes, and State Board of Education Rule 6A-14.054, Florida Administrative Code.
    - Determined whether the College had established effective procedures for canceling the registration of students who did not timely pay fees and recording deferred fees as a receivable. From the population of fee deferments totaling $9.5 million, we examined supporting documentation for 30 selected students with deferments totaling $120,935 to determine if College procedures complied with Section 1009.27, Florida Statutes, and Board policies.
- From the population of 422 distance learning courses with fee revenue totaling $1.6 million during the Fall 2025 Semester, examined College records supporting 30 selected distance learning courses with fee revenue totaling $759,660 to determine whether distance learning fees were assessed, collected, and separately accounted for in accordance with Section 1009.23(16)(a) and (b), Florida Statutes.
- From the population of $16.3 million of student activity and service fees, student financial aid fees, and capital improvement fees expended during the audit period, examined documentation supporting expenses totaling $2.4 million to determine whether the College expended the collected fees as required by Section 1009.23, Florida Statutes.
- From the population of $19.5 million fee waivers during the audit period, examined documentation for 30 selected students with waivers totaling $132,616 to determine whether College procedures complied with Section 1009.26, Florida Statutes, and Board policies.
- Examined College records to determine whether extra compensation was paid, contrary to Section 215.425, Florida Statutes, during the audit period.
- Evaluated Board policies and College procedures for obtaining personnel background screenings to determine compliance with Section 1012.8551, Florida Statutes.
- From the population of compensation payments totaling $96.5 million made to 2,808 employees during the audit period, selected payments totaling $2.9 million made to 30 employees and examined College records supporting the payments to determine whether the rate of pay was accurate, employment contracts were valid, performance evaluations were completed, leave records were accurate, and supervisory personnel reviewed and approved employee reports of time worked.
- Examined College records to determine whether selected expenses were reasonable, correctly recorded, and adequately documented; for a valid College purpose; properly authorized and approved; and in compliance with applicable laws, contract terms, and Board policies. Specifically, from the population of expenses totaling $44.5 million for the audit period, we examined College records supporting 30 selected payments for general expenses totaling $270,698.
- From the population of 13,347 purchasing card (P-card) transactions totaling $4.5 million during the audit period, examined College records supporting 33 selected P-card transactions totaling $92,953 to determine whether the P-card program was administered in accordance with Board policies and College procedures and transactions were not of a personal nature.
- Examined P-card records for the 18 cardholders who separated from College employment during the audit period to determine whether the College timely canceled the cardholders' P-cards.

- Examined College records supporting all 18 transactions totaling $646,760 between the College and its direct-support organization during the 2024-25 fiscal year to determine whether the transactions were authorized as described in Section 1004.70(1)(a)2., (3), and (4), Florida Statutes.
- From the population of 46 motor vehicles with 552 monthly vehicle usage logs required to be completed during the audit period, examined College records for 24 selected monthly usage logs related to 14 motor vehicles to determine whether the logs were accurate, complete, and timely reviewed. Also, we determined whether the College documented that leasing vehicles was more economical than purchasing.
- From the population of 745 employee information changes and 608 vendor information changes, evaluated College records supporting 30 employee bank account changes and 111 vendor information changes, including 57 address changes and 54 bank account changes, to determine if the changes were properly authorized, documented, and verified before payments were made.
- From the population of 3,463 adult general education instructional students reported for 280,040 contact hours for the Spring and Fall 2025 Semesters, examined College records supporting 3,416 reported contact hours for 30 selected students to determine whether the College reported the instructional contact hours in accordance with the Florida Department of Education requirements.
- From the population of 1,311 industry certifications reported for performance funding that were attained by students during the 2024-25 fiscal year, examined 35 industry certifications to determine whether the College maintained documentation for student attainment of the industry certifications.
- From the population of 16,426 full-time equivalent student enrollment for the 2024-25 academic year, examined College records for 30 selected students to determine the validity of the student enrollment data for State reporting purposes.
- 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 College 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

FSCJ Florida State College at Jacksonville

October 14, 2026

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

Dear Ms. Norman,

Pursuant to Section 11.45(4)(d), Florida Statutes, Florida State College at Jacksonville submits the following responses to the three preliminary and tentative audit findings identified in the 2025 Operational Audit. The College's responses include explanations and corrective actions for each finding.

Finding 1: Tuition and Fees Transparency

Management Response: Tuition and mandatory fees have consistently been published on the College website. Course fees were also posted online; however, those fees were inadvertently removed during a system update. Upon notification of the omission, the College promptly restored the course fee information to the website. While the online posting was impacted, proposed course fee changes have consistently been published prior to Board approval and communicated to affected students prior to implementation. The College has implemented a monthly review process to verify that all tuition and fee information, including course fees, remains prominently displayed on the College website.

Finding 2: Vendor Information Changes

Management Response: The College concurs with the finding and acknowledges opportunities to strengthen documentation retained to evidence vendor information change reviews. Vendor changes are supported by multiple levels of review, approval workflows, and segregation of duties.

Purchasing personnel are responsible for entering new suppliers and processing supplier information changes within the financial system based on supporting documentation received from vendors and College departments. Accounting personnel subsequently review and approve supplier changes and are responsible for validating ACH information prior to approval.

The College maintains compensating controls designed to mitigate the risk of unauthorized or fraudulent disbursements. These controls include segregation of duties throughout the vendor maintenance and payment processes, approval workflows, and Positive Pay services through the College's banking partner for check disbursements.

The audit identified instances in which documentation of completed verification procedures was not available for review. Although no fraudulent transactions, improper payments, or financial losses were identified in the vendor changes reviewed, the College recognizes the importance of retaining clear evidence that control activities were completed. Accordingly, the College will review its procedures and strengthen documentation requirements for vendor information changes and approvals while maintaining the existing control structure.

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Finding 3: Student Sensitive Personal Information

Management Response: The College concurs with this finding. Given the transitory nature of our student population, applications for enrollment have been saved by the institution to better facilitate the matriculation process when students move to the registration process. While the collection of Social Security Numbers on admissions applications is voluntary and access to this information is restricted through role-based security controls, certain admissions applications were retained beyond the 5-year retention period established by college policy.

To address this issue, the College is implementing a purge of all admissions applications for individuals who did not enroll in courses at the institution and whose records exceed the 5-year retention period. In addition, the College is establishing a biannual review process to ensure admissions application records are regularly reviewed and disposed of in accordance with retention requirements. These actions are intended to strengthen compliance with college policy.

The College appreciates the opportunity to respond to these preliminary and tentative findings and remains committed to transparency, accountability, and the responsible stewardship of public resources. The corrective actions described above will be implemented and monitored to support sustained compliance and continuous improvement.

Sincerely,

John Avendano, Ph.D.
College President