

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2017-083
December 2016

**CHARLOTTE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2015-16 fiscal year, Dr. Douglas K. Whitaker served as Superintendent of Charlotte County Schools through 9-30-15, and Steve Dionisio served as Superintendent after that date. Also, the following individuals served as School Board Members:

	<u>District No.</u>
Lee Swift, Chair to 11-16-15	1
Alleen Miller	2
Robert Segur, Vice Chair from 11-17-15	3
Ian Vincent	4
Barbara Rendell, Vice Chair to 11-16-15, Chair from 11-17-15	5

The team leader was Claudia A. Salgado, and the audit was supervised by Deirdre F. Waigand, CPA. For the information technology portion of this audit, the team leader was Rebecca Ferrell, CISA, and the supervisor was Heidi G. Burns, CPA, CISA.

Please address inquiries regarding this report to Micah E. Rodgers, CPA, Audit Supervisor, by e-mail at micahrodgers@aud.state.fl.us or by telephone at (850) 412-2905.

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CHARLOTTE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Charlotte County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2014-161. Our operational audit disclosed the following:

Finding 1: The District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Finding 2: As of October 2016, the District had not tested its disaster recovery plan in more than 3 years.

Finding 3: Some inappropriate or unnecessary information technology (IT) access privileges were granted to District employees and accounts that increased the risk that unauthorized disclosure, modification, or destruction of District data and IT resources may occur.

Finding 4: District security controls related to user authentication and logging and monitoring of system activity need improvement to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

BACKGROUND

The Charlotte 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 Charlotte County. The governing body of the District is the Charlotte 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 2015-16 fiscal year, the District operated 17 elementary, middle, high, and specialized schools; sponsored 2 charter schools; and reported 15,621 unweighted full-time equivalent students.

This operational audit of the District focused on selected processes and administrative activities and included a follow-up on findings noted in prior audit reports including our report No. 2014-161. The results of our audit of the District's financial statements and Federal awards for the fiscal year ended June 30, 2016, will be presented in a separate report.

FINDINGS AND RECOMMENDATIONS

Finding 1: Adult General Education Classes

State law¹ 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

¹ Section 1004.02(3), Florida Statutes.

education, and General Appropriations Act² proviso language requires each school district to report enrollment for adult general education programs in accordance with the Florida Department of Education (FDOE) instructional hours reporting procedures.³

FDOE procedures state that fundable instructional contact hours are those scheduled hours that occur between the date of enrollment in a class and the withdrawal date or end-of-class date, whichever is sooner. The procedures also require school districts to develop a procedure for withdrawing students for nonattendance and provide that the standard for setting the withdrawal date be six consecutive absences from a class schedule, with the withdrawal date reported as the day after the last date of attendance. There is also a minimum enrollment threshold of 12 hours of attendance for each program that must be met before a student can be counted for funding purposes.

For the 2015-16 fiscal year, the District reported 48,412 instructional contact hours for 28 adult general education classes provided to 357 students. As part of our audit, we examined District records for 2,758 hours reported for 30 students enrolled in 12 adult general education classes. We found that the District over reported a total of 556 net instructional contact hours, including 603 over-reported hours (ranging from 3 to 61 hours) for 22 students and 47 under-reported hours (ranging from 2 to 16 hours) for 4 students. According to District personnel, the misreported hours occurred, in part, because staff misunderstood certain software system functions. The full extent of the class hours that may have been misreported for all 357 adult general education students was not readily available.

Since funding may be based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

Recommendation: The District should strengthen controls to ensure instructional contact hours for adult general education classes are accurately reported to the FDOE. District actions to strengthen controls could include staff training to ensure staff understand the functions of the reporting system. The District should also determine to what extent adult general education hours were misreported for the 2015-16 fiscal year and contact the FDOE for proper resolution.

Finding 2: Information Technology - Disaster Recovery Plan Testing

Disaster recovery planning is an important element of information technology (IT) controls established to manage the availability of valuable data and computer resources in the event of a disruption. The primary objective of disaster recovery planning is to provide the entity a plan for continuing critical operations in the event of a major hardware or software failure. The success and effectiveness of a disaster recovery plan requires elements such as testing of the plan.

The District Disaster Recovery Plan was designed to provide a written and tested plan directing the computer system recovery process in the event of an interruption in continuous service resulting from an unplanned and unexpected disaster. Section 6.4 of the Plan states that the Disaster Recovery Coordinator is responsible for testing the Plan not less than once every year to ensure the viability of the Plan and recovery of computing capabilities. However, as of October 2016, District records showed that, due to turnover in key staff responsible for the testing, the Plan had not been tested since June 2013.

² Chapter 2015-232, Laws of Florida, Specific Appropriation 118.

³ FDOE Memorandum No. 06-14, dated May 15, 2006, *Reporting Procedures for Adult General Education Enrollments*.

Without an appropriately tested disaster recovery plan, there is an increased risk that the District may be unable to continue critical operations or maintain availability of information systems data and resources, in the event of a disruption of IT operations.

Recommendation: The District should follow the Disaster Recovery Plan by conducting periodic testing of the Plan in a simulated exercise to ensure the viability of the Plan and recovery of IT capabilities in the event of a disaster.

Finding 3: Information Technology – Access Controls

Access controls are intended to protect District data and IT resources from unauthorized disclosure, modification, or destruction. Effective access controls include granting employees access to IT resources based on a demonstrated need to view, change, or delete data and restrict employees from performing incompatible functions or functions outside of their areas of responsibilities.

Our test of selected IT access privileges to the District's network; business application, including finance and human resources (HR) applications; and the supporting infrastructure (i.e., operating systems and database) disclosed that some access privileges were inappropriate and permitted employees to perform incompatible functions or were unnecessary for their assigned job duties. Specifically:

- Our test of the four default network administrator system groups⁴ that allow complete access to network resources resulted in the review of 13 accounts and 1 group.⁵ Our review of the network administrator access privileges granted disclosed that the group and 1 account had been granted administrator access privileges within the District's network domain although the group was no longer needed for network administration and the account was no longer being used for District operations. Administrator access privileges are typically limited to employees who are responsible for performing network administration duties or services that require complete access to network resources. Subsequent to our audit inquiry, in June 2016, District management removed both the account and the group.
- The Manager of District Computer Systems, a Senior Programmer, and a Programmer Analyst had administrative access privileges to the applications' supporting infrastructure in addition to having security administrator privileges for the finance and HR applications. In addition, the Manager of District Computer Systems had administrator access privileges for the District's network domain. The combination of these access privileges were contrary to an appropriate separation of security administration, network administration, system administration, and database administration responsibilities. In response to our audit inquiry in November 2016, District management indicated that additional staff funding is needed to separate these duties.
- District network domain administrators had the ability to update the District's network directory services schema (i.e., components for the structure, control, and storage of information in the directory) that resulted from an inappropriate configuration for separating directory administration access privileges. Modifications to the schema affect the entire District network directory and are effectively controlled by being limited to only those that are necessary and that are thoroughly tested and approved prior to implementation. Restricting the access to update the network directory services schema reduces the risk of compromise and unauthorized configuration

⁴ Default network administrator system groups are provided by the IT environment vendor and provide the ability to perform functions such as systemwide configurations and settings, installation and maintenance of all software, security administration, and the application of operating system service packs and updates to the IT environment depending the functions defined by the vendor for each vendor-delivered system group.

⁵ Groups are used to combine user accounts, automated system services accounts, and, in some cases, other groups into one unit in order to share assigned permissions. The District has two such groups.

changes to the directory. Subsequent to our audit inquiry, in June 2016, District management removed the ability to update the schema from the domain administrators.

The existence of inappropriate or unnecessary IT access privileges increases the risk that unauthorized disclosure, modification, or destruction of District data and IT resources may occur.

Recommendation: District management should continue efforts to ensure that IT access privileges granted enforce an appropriate separation of duties and are necessary and remove any inappropriate or unnecessary access privileges detected.

Finding 4: Information Technology – Security Controls – User Authentication and Logging and Monitoring of System Activity

Security controls are intended to protect the confidentiality, integrity, and availability of District data and IT resources. Our audit procedures disclosed that certain District security controls related to user authentication and logging and monitoring of system activity need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising District data and IT resources. However, we have notified appropriate District management of the specific issues.

Without adequate security controls related to user authentication and logging and monitoring of system activity, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. A similar finding was communicated to District management in connection with our report No. 2014-161.

Recommendation: District management should improve security controls related to user authentication and logging and monitoring of system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources.

PRIOR AUDIT FOLLOW-UP

Except as noted in Finding 4, the District had taken corrective actions for findings included in our report No. 2014-161. A finding similar to Finding 4 was noted in our audit report No. 2014-161 as Finding 12.

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 2016 to November 2016 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.

The objectives of this operational audit 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 previous audit reports.
- 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 programs, activities, or functions included within the scope of the audit, weaknesses in management's internal controls, 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; 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 transactions, as well as events and conditions, occurring during the 2015-16 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 District information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain IT control functions, such as security, systems

development and maintenance, network configuration management, system backup, and disaster recovery.

- Reviewed District procedures for maintaining and reviewing access to IT resources. We tested selected access privileges to the District's business application, including finance and human resources (HR) applications, to determine the appropriateness and necessity based on employees' and contractors' job duties and user account functions and whether the access prevented the performance of incompatible duties. We also examined the administrator account access privileges granted and procedures for oversight of administrator accounts for the network, operating systems, database, and applications to determine whether these accounts had been appropriately assigned and managed. Specifically, we:
 - Tested six menus that allowed update access privileges to selected critical finance application functions and the one role⁶ identified by District management as having the highest level of access privileges within the finance application resulting in the review of the appropriateness of access privileges granted for 16 accounts.
 - Tested eight menus that allowed update access privileges to selected critical HR application functions and the one role identified by District management as having the highest level of access privileges within the HR application resulting in the review of the appropriateness of access privileges granted for 14 accounts.
 - Tested the four default network administrator system groups that allow complete access to network resources resulting in the review of the appropriateness of administrator access privileges granted to 13 accounts and one group for the network.
 - Tested the default server administrator group that allows complete access to the server and all administrative accounts for the operating systems that support the business application server and database resulting in the review of the appropriateness of 18 administrative accounts and one administrative group.
 - Tested the two roles that allow database administrator access for the business application database resulting in the review of appropriateness granted to 12 accounts.
 - Tested the account granted security administrator access for the business application.
- Reviewed District supporting documentation to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Reviewed District procedures and reports related to the capture and review of system activity that were designed to ensure the appropriateness of access to and modification of sensitive or critical resources.
- Evaluated Board, committee, and advisory board minutes to determine whether Board approval was obtained for policies and procedures in effect during the audit period and for evidence of compliance with Sunshine law requirements (i.e., proper notice of meetings, meetings readily accessible to the public, and properly maintained meeting minutes).
- Examined District records to determine whether the District had developed an anti-fraud policy and procedures for the audit period to provide guidance to employees for communicating known or suspected fraud to appropriate individuals. Also, we examined District records to determine whether the District had implemented appropriate and sufficient procedures to comply with its anti-fraud policy.
- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2016, to determine whether the balances were less than 3 percent of the fund's projected revenues, as specified in Section 1011.051, Florida Statutes. We also performed

⁶ Roles are assigned combinations of menus along with level of access for each menu.

analytical procedures to determine the ability of the District to make its future debt service payments.

- From the population of \$47.3 million total expenditures and \$28.2 million total transfers made during the 2015-16 and 2 preceding fiscal years from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$11 million and \$9.1 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources.
- Selected 11 expenditures totaling \$712,020 from the population of \$3.6 million total workforce development funds expenditures 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).
- From the population of 61 industry certifications reported for performance funding that were attained by students during the 2014-15 and 2015-16 fiscal years, examined 21 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 357 adult general education instructional students reported for 48,412 contact hours during the audit period, examined District records supporting 2,758 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with Florida Department of Education (FDOE) requirements.
- Examined the District Web site to determine whether the 2015-16 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- From the population of 18 teachers who received Florida Best and Brightest Teacher Scholarship Program awards totaling \$148,613 during the audit period, examined District records supporting the eligibility of 14 selected recipients.
- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services pursuant to Section 218.391, Florida Statutes, for the 2013-14 and 2014-15 fiscal years.
- Examined supporting documentation to determine whether required internal funds audits for the 2015-16 and 2 preceding fiscal years were timely performed pursuant to State Board of Education Rule 6A-1.087, Florida Administrative Code, and whether the audit reports were presented to the Board.
- Reviewed District policies and procedures and evaluated controls over the Transportation Department inventory for the audit period to determine the adequacy of District controls for safeguarding inventory items. From the population of inventory items totaling \$170,297 at June 30, 2016, we examined the accuracy of inventory counts and pricing for 40 selected inventory items totaling \$34,525 to determine whether the transportation parts inventory was properly valued.
- From the population of 2,230 employees compensated a total of \$64.1 million during the audit period, examined District records supporting compensation payments totaling \$1 million to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records for the audit period to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District-determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.

- Examined District records to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4., Florida Statutes.
- Examined District records supporting 30 selected employees from the population of 1,270 employees during the audit period to assess whether personnel who had direct contact with students were subjected to the required fingerprinting and background screenings.
- Examined District policies, procedures, and related records for school volunteers 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.
- Examined District records to determine whether Board members' salaries during the audit period were in compliance with Section 1001.395, Florida Statutes.
- From the population of 71 payments totaling \$27,712 paid to employees for other than travel and payroll payments during the audit period, examined documentation for 10 selected payments totaling \$8,071 to determine whether such payments were reasonable, adequately supported, for valid District purposes, and were not contrary to Section 112.313, Florida Statutes.
- Reviewed District procedures for bidding and purchasing health insurance to determine whether the District complied with Section 112.08, Florida Statutes. We also reviewed the reasonableness of District procedures for acquiring other types of commercial insurance to determine whether the basis for selecting insurance carriers was documented in District records and conformed to good business practice.
- From the population of expenditures totaling \$29 million for the audit period, examined District records supporting 30 selected payments for general expenditures totaling \$667,228. Specifically, we evaluated whether the selected expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, rules, contract terms and Board policies; and applicable vendors were properly selected and carried adequate insurance.
- From the two significant construction project with contracts totaling \$34.1 million and in progress during the 2015-16 and 2 preceding fiscal years, examined District records supporting one construction management guaranteed maximum price (GMP) contract of \$17 million to determine whether the District complied with Board policies and procedures and provisions of State laws and rules. Also, for these projects, we:
 - Examined records to determine whether the construction manager was properly selected.
 - Reviewed District procedures for monitoring subcontractor selection and licensure, and examined records to determine whether subcontractors were properly selected and licensed.
 - Examined records to determine whether the architects were properly selected and adequately insured.
 - Determined whether the District established written policies and procedures addressing negotiation and monitoring of general conditions costs.
 - Examined records supporting 20 selected payments totaling \$8.9 million to determine whether District procedures for monitoring payments to the construction manager were adequate and payments were sufficiently supported.
- From the population of purchasing card (P-card) and credit card transactions totaling \$1.3 million during the audit period, examined documentation supporting 30 selected transactions totaling \$388,965 to determine whether P-cards and credit cards were administered in

accordance with District policies and procedures. We also examined District records to determine whether the District timely canceled the P-cards for 11 former employees who had been assigned P-cards and separated from District employment during the 2015-16 fiscal year.

- Evaluated District records related to P-card program rebates for the audit period totaling \$27,917 to determine whether the revenue was allocated to the appropriate District funds.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs. For the audit period, we also compared maintenance plans with needs identified in safety inspection reports, reviewed inspection reports for District compliance with Federal and State inspection requirements and timely resolution of deficiencies identified during inspections, and tested the work order system for appropriate tracking of maintenance jobs.
- From the population of 390 contractual service contracts totaling \$684,668 during the audit period, examined supporting documentation, including 11 contract documents, for 11 selected contractual service payments totaling \$297,026 to determine whether:
 - The District complied with competitive selection requirements.
 - Contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - The 11 payments were properly supported and documentation evidenced were made in compliance with contract terms.

Also, we examined supporting documentation to determine whether the District complied with Section 112.313, Florida Statutes, and had not contracted with its employees for services provided beyond those in their salary contract.

- Examined District expenditure records to determine whether the District used supplemental academic instruction and research-based reading instruction allocations to provide, to the applicable schools pursuant to Section 1011.62(9), Florida Statutes, an additional hour of intensive reading instruction to students every day, schoolwide during the 2015-16 fiscal year. Also, pursuant to the 2015 General Appropriations Act, we examined District revenue, expenditure, and student performance records to determine whether the District appropriately reported the funding sources, expenditures, and student outcomes for each participating school to the FDOE.
- Evaluated the adequacy of District Virtual Instruction Program (VIP) policies and procedures.
- Evaluated District records for the audit period to determine whether the District provided the required VIP options and properly informed parents and students about students' rights to participate in a VIP and the VIP enrollment periods as required by Section 1002.45(1)(b) and (10), Florida Statutes.
- Examined student records and District procedures for the audit period to determine whether the District ensured that VIP students were provided with all necessary instructional materials, and for those eligible students who did not already have such resources in their home, computing resources necessary for program participation as required by Section 1002.45(3)(c) and (d), Florida Statutes.
- From the population of 868 students enrolled in the District VIP during the audit period, examined District records for 30 full-time VIP students to determine whether the students met the compulsory attendance requirements of Section 1002.45(6)(a), Florida Statutes.
- 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

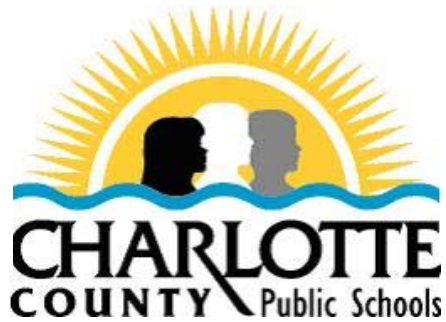
Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE

Steve Dionisio
Superintendent



School Board

Ian Vincent, Chairman
Bob Segur, Vice-Chairman
Kim Amontree
Wendy Atkinson
Lee Swift

December 15, 2016

Ms. Sherrill F. Norman
Auditor General
Claude D. Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32302

Dear Ms. Norman:

We have received the list of preliminary and tentative operational audit findings and recommendations and hereby submit our written response as required by Section 11.45(4)(d), Florida Statutes.

Finding 1 - A review of the software for recording attendance in Adult General Education classes was performed by District staff. It was determined that during a routine software update, default settings were restored, resulting in the errors in attendance in the Adult General Education classes. The error has been corrected by staff and an understanding of how the attendance is recorded has been communicated to both Information and Communication Systems (ICS) and Adult Education staff.

Finding 2 - A test of the District's essential systems has been performed pursuant to the Disaster Recovery Plan. Non-essential systems will be tested before the end of the school year.

Finding 3 - We will continue to monitor and review Access Controls. Where possible, given the limitations of staff, we will endeavor to separate incompatible duties. The other items mentioned in this finding have been corrected, as noted in the report.

Finding 4 - We will continue to monitor and review the security controls related to user authentication and logging and monitoring of system activity to ensure the continued confidentiality, integrity, and availability of District data and IT resources and attempt to strengthen said controls.

Thank you for the professional manner in which this audit was conducted. We appreciate the insight that your staff provides to us which helps us to continuously improve the operations of Charlotte County Public Schools.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Dionisio".

Steve Dionisio
Superintendent of Schools

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