

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2018-029
November 2017

**BRADFORD COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Stacey Shuford Creighton served as Superintendent of the Bradford County Schools from 11-22-16, Harold C. "Chad" Farnsworth, III, served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Sheila Fayson Cummings, Chair from 11-22-16, Vice Chair through 11-21-16	1
Charnelle Whittemore from 11-22-16	2
Stacey Shuford Creighton through 11-21-16	2
Cheryl Godwin Canova from 11-22-16	3
Randy Jones through 11-21-16	3
Vivian O. Chappel from 11-22-16	4
Elbert Hersey, Chair through 11-21-16	4
Erica Reddish, Vice Chair from 11-22-16	5

The team leader was Cathy L. Bandy, CPA, and the audit was supervised by Glenda K. Hart, CPA.

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

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BRADFORD COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Bradford County School District (District) focused on selected District processes and administrative activities and included a follow-up on applicable findings noted in our report No. 2016-145. Our operational audit disclosed the following:

Finding 1: Required background screenings were not always performed for applicable contractor workers.

Finding 2: The District did not notify Bradford Union Technical Center (BUTC) students and employees at orientation nor on the BUTC Web site of the FDLE sexual predator and sexual offender registry Web site and toll-free number.

Finding 3: When selecting the architect for the new PK-7 Combination School project, the Board did not comply with State law and Board policies requiring a competitive selection process.

Finding 4: The District did not always base teacher eligibility for Florida Best and Brightest Teacher Scholarship awards on reliable and authentic records of college entrance exam scores. For example, for some scholarship recipients, the District based teacher eligibility on unofficial score reports without making additional efforts to confirm the accuracy of the scores.

Finding 5: The District continues to lack a written, comprehensive information technology disaster recovery plan.

BACKGROUND

The Bradford 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 Bradford County. The governing body of the District is the Bradford County District School Board (Board), which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. During the 2016-17 fiscal year, the District operated 9 elementary, middle, high, and specialized schools and reported 3,154 unweighted full-time equivalent students.

This operational audit of the District focused on selected processes and administrative activities and included a follow-up on applicable findings noted in our report No. 2016-145. The results of our audit of the District's financial statements and Federal awards for the fiscal year ended June 30, 2017, will be presented in a separate report.

FINDINGS AND RECOMMENDATIONS

Finding 1: Background Screenings

State law¹ provides that instructional and noninstructional contractors who are permitted access on school grounds when students are present or who have direct contact with students must undergo a level 2 background screening² at least once every 5 years. State law³ also provides that noninstructional contractors may be exempt from the background screening requirement if the contractors are under the direct supervision of a school district employee or contractor who has had a criminal history check and meets the statutory background screening requirements. To promote compliance with the statutory background screening requirements, Board policies⁴ require applicable contractors and their workers to undergo required background screenings initially and at least once every 5 years thereafter.

The Board routinely contracts for therapists, consultants, and psychologists who provide noninstructional services directly to students. During the 2016-17 fiscal year, 8 contractors had a total of 15 contractor workers who provided these types of services and were not exempt from the background screening requirements. We requested for examination District records for the 15 contractor workers to determine whether the required background screenings were performed. We found that, for 5 of the 15 contractor workers, District records did not demonstrate that background screenings were ever performed. In response to our inquiry in September 2017, District personnel indicated that, although efforts were made to verify initial background screenings, the screenings for these 5 contractor workers were not obtained mainly because a comprehensive list of contractor workers subject to screenings had not been maintained to require and monitor the screenings.

Absent effective controls to identify all contractor workers and promptly obtain and evaluate background screenings of all applicable workers, there is an increased risk that workers with unsuitable backgrounds may be allowed access to students.

Recommendation: The District should identify all contractor workers who are required to obtain a background screening and ensure that the screenings are promptly obtained and evaluated. To help monitor and ensure that required background screenings are timely obtained and evaluated, we recommend that the District maintain a comprehensive, up-to-date list of contractor workers subject to the screenings.

Finding 2: Florida Department of Law Enforcement Sexual Predator and Sexual Offender Registry Notification

State law⁵ requires each career center to inform students and employees at orientation and on the career center's Web site of the existence of the FDLE sexual predator and sexual offender registry Web site and

¹ Sections 1012.32, 1012.56(10), 1012.465, and 1012.467, Florida Statutes.

² A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement and national criminal history records checks through the Federal Bureau of Investigation, and may include local criminal records checks through local law enforcement agencies.

³ Section 1012.468, Florida Statutes.

⁴ Board policy 3.25 - *Background Screening for Contractors*.

⁵ Section 1006.695, Florida Statutes.

the toll-free telephone number that gives access to sexual predator and sexual offender public information. Our audit procedures disclosed that, for the 2016-17 fiscal year, the District career center, Bradford-Union Technical Center (BUTC), did not inform its students or employees of the registry Web site or toll-free telephone number at orientation, nor was the information posted on the BUTC Web site. In response to our inquiries, BUTC personnel indicated that they were unaware of the statutory requirement.

Without proper notification of the FDLE's sexual predator and sexual offender registry Web site and toll-free telephone number, students and employees may be unaware of registered sexual predators and sexual offenders who may be on campus.

Recommendation: The District should establish procedures to ensure that the BUTC informs students and employees of the FDLE sexual predator and sexual offender registry Web site and toll-free telephone number at orientation and on the BUTC Web site.

Finding 3: Architect – Competitive Selection Process

State law⁶ prescribes the competitive selection process to be followed for each occasion when professional services, including architectural services, must be purchased for a project in which the basic construction cost is estimated to exceed \$325,000, except in cases of valid public emergencies certified by the agency head. In addition, Board policies⁷ specify the procedures to be followed when contracting for architect services, including advertising, rating applicants, and negotiating with the most qualified firm. The competitive selection process reduces the appearance and opportunity for favoritism and inspires public confidence that the architect was selected in a fair, equitable, and economical manner.

As part of our audit we inquired of District personnel and examined District records supporting the new PK-7 Combination School Project with an estimated cost of \$34,250,000. We found that, on September 12, 2016, the District contracted with an architect who had previously provided services for the District and that the estimated architect services for this project totaled \$2 million. However, District records did not evidence compliance with the competitive selection process prescribed by State law and Board policies for these services and, although we requested, no explanation was provided for the noncompliance.

Absent compliance with the required competitive procurement process, there is an increased risk that the District may not select architects in a fair, equitable, and economical manner or obtain services at the lowest cost consistent with desired quality.

Recommendation: The District should enhance procedures to ensure compliance with the required competitive procurement process for professional services and to demonstrate the District's fair, equitable, and economical selection of the provider of these services at the lowest cost consistent with desired quality.

⁶ Section 287.055(3), (4), and (5), Florida Statutes.

⁷ Board policy 7.141 - *Selecting Professional Services*.

Finding 4: Florida Best and Brightest Scholarship Program

The Florida Legislature established the Florida Best and Brightest Teacher Scholarship Program (Program)⁸ to reward teachers who achieved high academic standards during their own education. Pursuant to State law, to be eligible for a scholarship, a teacher must have scored at or above the 80th percentile on a college entrance exam based on the national percentile ranks in effect when the teacher took the assessment and have been evaluated as highly effective pursuant to State law,⁹ or if the teacher is a first-year teacher who has not been evaluated pursuant to State law, must have scored at or above the 80th percentile on a college entrance exam based on the percentile ranks in effect when the teacher took the assessment.

To demonstrate eligibility for a scholarship award, an eligible teacher must submit to the District an official record of his or her college entrance exam score demonstrating that the teacher scored at or above the 80th percentile based on the percentile ranks in effect when the teacher took the assessment. Pursuant to State law,¹⁰ once a classroom teacher is deemed eligible by the District, the teacher shall remain eligible as long as he or she remains employed by the District as a classroom teacher at the time of the award and receives an annual performance evaluation rating of highly effective.

District personnel are responsible for determining teacher eligibility for scholarship awards and annually submitting the number of eligible teachers to the Florida Department of Education (FDOE). The FDOE disburses scholarship funds to the District for each eligible classroom teacher to receive a scholarship as provided in the applicable General Appropriations Act.

During the 2016-17 fiscal year, the District awarded Program scholarships totaling \$27,268 to four teachers. Our examination of District records supporting the scholarship awards disclosed that the District awarded scholarships totaling \$13,634 to two of the four teachers based on reliable and authentic records, such as official college entrance exam score reports. However, the District awarded scholarships totaling \$13,634 to the two remaining teachers based on unofficial score reports from the exam provider's Web site and had not, as of September 2017, independently corroborated the unofficial score reports with the scores on other records, such as official college transcripts or official exam reports.

In response to our inquiry, District personnel indicated that, based on guidance provided by the FDOE, school districts had the authority to determine what was considered an official record. Notwithstanding this response, District confirmation of college entrance exam scores based on reliable and authentic records, such as official college transcripts or official college entrance exam reports, would provide better assurance that a teacher's eligibility for the scholarship is based on accurate scores.

Recommendation: The District should ensure that Program scholarships are awarded to eligible recipients based on college entrance exam scores reported on reliable and authentic records. Such records could include college transcripts or final exam reports.

⁸ Section 1012.731, Florida Statutes.

⁹ Section 1012.34, Florida Statutes.

¹⁰ Section 1012.731(3)(b), Florida Statutes.

Finding 5: Information Technology – Disaster Recovery Plan

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 effectiveness of a disaster recovery plan requires key elements such as identifying an alternative processing facility to be used in the event of a disaster, and contracting for use of the facility and testing of the plan.

The District Disaster Recovery Plan (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. The Plan included identification of key recovery personnel and critical applications, providing for backup of critical data sets, and step by step procedures for recovery. However, the Plan did not include identification of an alternative processing facility to be used in the event of a disaster. District personnel indicated that, due to the enterprise resource planning (ERP) software and equipment in use, the District has not been able to identify and contract with an alternative processing facility with compatible software and hardware capabilities. District personnel also indicated that the District plans to migrate from its ERP software and contract for an alternative processing facility by June 30, 2018.

Without an alternative processing facility and an appropriately tested disaster recovery plan, there is an increased risk that the District may be unable to continue critical IT operations, or maintain availability of information systems data and resources, in the event of a disruption of IT operations. Similar findings were noted in our report Nos. 2015-138 and 2016-145.

Recommendation: The District should continue efforts to develop a comprehensive, written disaster recovery plan, including identifying and contracting for an alternative processing facility. In addition, once developed, the District should test the plan at least annually.

PRIOR AUDIT FOLLOW-UP

Except as noted in Finding 5, the District had taken corrective actions for applicable findings included in our report No. 2016-145. Finding 5 was also noted as Finding 8 in our report Nos. 2016-145 and 2015-138.

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 2017 to September 2017 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 applicable findings included in our report No. 2016-145.
- 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 2016-17 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 the District's information technology (IT) policies and procedures to determine whether the policies and procedures addressed certain important IT control functions, such as security, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT resources. We examined selected access privileges to the District's enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employees' 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 administrative accounts for the network and applications to determine whether these accounts had been appropriately assigned and managed. We tested update access privileges to selected critical ERP systems for finance and HR application functions resulting in the review of the appropriateness of access privileges granted for 30 accounts.
- Reviewed District procedures to prohibit former employees' access to electronic data files. We also reviewed selected access privileges for 8 of the 41 employees who separated from District employment during the period July 2016 through April 2017 to determine whether the access privileges had been timely deactivated.
- Evaluated the District's security policies and procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- Reviewed selected operating system, database, network, and application security settings to determine whether authentication controls were configured in accordance with IT best practices.
- Determined whether an adequate, comprehensive IT security awareness and training program was in place.
- Evaluated District IT procedures for requesting, testing, approving, and implementing changes to the District's business system.
- Evaluated District policies and procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Evaluated District policies and procedures in place to provide appropriate security relating to physical and IT access to student social security numbers.
- Evaluated District procedures to limit inappropriate Internet access on take-home computers issued to students.
- Examined 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.
- Examined District records to determine whether the District had developed an anti-fraud policy and procedures 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, 2017, to determine whether the total was less than 3 percent of the fund's projected

revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to determine the ability of the District to make future debt service payments.

- From the population of \$1.5 million total expenditures and \$153,907 total transfers made during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures totaling \$1.2 million and all transfers to determine compliance with the restrictions imposed on the use of these resources.
- Selected 30 expenditures totaling \$279,952 from the population of \$957,536 total workforce education program 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 63 industry certifications eligible for performance funding that were attained by students during the 2015-16 and 2016-17 fiscal years, examined 18 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 43 adult general education instructional students reported for 5,033 contact hours during the Fall 2016 Semester, examined District records supporting 2,756 reported contact hours for 19 selected students to determine whether the District reported the instructional contact hours in accordance with Florida Department of Education requirements.
- Examined the District Web site to determine whether the 2016-17 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes.
- For two of three District bank accounts, examined the June 30, 2017, bank reconciliations and supporting documentation to determine whether the District timely performed and approved the bank reconciliations.
- Determined whether District deposits were secured in a qualified public depository as required by Section 280.03, Florida Statutes.
- Examined supporting documentation to determine whether required internal funds audits for the 2016-17 and 2 preceding fiscal years were timely performed pursuant to Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)*, and whether the audit reports were presented to the Board.
- From the population of 722 employees compensated a total of \$13 million for the period July 1, 2016, through March 31, 2017, examined District records supporting compensation payments totaling \$47,808 made 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.
- From the population of 246 instructional personnel and 13 school administrators compensated a total of \$9.9 million for the audit period, examined supporting documentation for 15 selected employees included in our test of compensation 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 determined 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.
- From the population of 14 individuals paid \$116,805 for terminal leave for the period July 2016 through May 2017, examined District records for 8 selected individuals paid terminal leave pay totaling \$105,233 to determine whether terminal leave pay was calculated in compliance with Sections 1012.61 and 1012.65, Florida Statutes, and Board policies.

- From the population of 722 employees who had direct contact with students during the audit period and were required to have level 2 background screenings, examined District records to assess whether 30 selected employees were subjected to the required fingerprinting and background screenings.
- Examined District records for 15 selected psychologists, consultants, and therapists (contractor workers) who had direct contact with students during the audit period and were required to have level 2 background screenings to assess whether the workers were subjected to the required fingerprinting and background screenings.
- Examined District policies, procedures, and related records for the audit period 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. From the population of 280 volunteers for the period July 1, 2016, through March 31, 2017, we examined documentation relating to 30 selected volunteers to determine if District personnel compared prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site.
- Examined District records for the audit period to determine whether the District's career center had informed students and employees at orientation and on its Web site of the Florida Department of Law Enforcement sexual predator registry Web site and the toll-free telephone number that gives access to sexual predator and sexual offender public information, as required by Section 1006.695, Florida Statutes.
- Examined District records supporting the eligibility of the four District recipients of the Florida Best and Brightest Teacher Scholarship Program awards totaling \$27,268 during the audit period.
- Scanned payments to employees for other than travel during the audit period to determine whether the payments were reasonable and were not contrary to Section 112.313, Florida Statutes.
- Determined whether the District evaluated the effectiveness and suitability of software applications prior to purchase, whether the purchases were made through a competitive vendor selection process, and whether deliverables met the contract terms and conditions.
- For the new PK-7 Combination School construction project, we:
 - Examined District records to determine whether the construction manager was properly selected.
 - Examined District records for the period July 2014 through June 2017 to determine whether the architect was properly selected and adequately insured.
- Determined whether non-payroll 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. From the population of non-payroll expenditures totaling \$14.6 million for period July 1, 2016, through April 6, 2017, we examined documentation relating to 30 selected transactions totaling \$28,387, including 5 travel expenditures totaling \$4,068.
- From the population of payments totaling \$121,604 associated with 26 consultant contracts for the period July 1, 2016, through April 12, 2017, examined supporting documentation, including the contract documents, for 17 selected payments totaling \$69,260 to determine whether:
 - The District selected the consultants pursuant to the competitive selection requirements.
 - The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
 - District records documented satisfactory receipt of deliverables before payments were made.

- The payments complied with contract provisions.
- Evaluated District records for the audit period to determine whether the District provided parents and students the required virtual instruction (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.
- 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



BRADFORD COUNTY SCHOOL DISTRICT

STACEY SHUFORD CREIGHTON, SUPERINTENDENT

501 W. WASHINGTON STREET • STARKE, FL 32091 • 904.966.6800

November 2, 2017

Ms. Sherrill F. Norman, CPA
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The following is Bradford County School District's response to the preliminary and tentative audit findings and recommendations for the fiscal year ended June 30, 2017. This response is being done pursuant to Section 11.45(4)(d), Florida Statutes which requires a written statement of explanation concerning all of the audit findings, as well as our actual or proposed corrective action.

Finding 1: Background Screenings

We acknowledge that we should identify all contractor workers who are required to obtain a background screening and ensure that the screenings are promptly obtained and evaluated. We will develop procedures to ensure that required background screenings are timely obtained and evaluated, we will maintain a comprehensive, up-to-date list of contractor workers subject to the screenings.

Finding 2: Florida Department of Law Enforcement Sexual Predator and Sexual Offender Registry Notification

We acknowledge that we need to establish procedures to ensure that the BUTC informs students and employees of the FDLE sexual predator and sexual offender registry Web site and toll-free telephone number at orientation and on the BUTC Web site.

Finding 3: Architect-Competitive Selection Process

We acknowledge that we should enhance procedures to ensure compliance with the required competitive procurement process for professional services and to demonstrate the District's fair, equitable, and economical selection of the provider of these services at the lowest cost consistent with desired quality.

SHEILA CUMMINGS, DISTRICT 1 • CHARNELLE WHITTEMORE, DISTRICT 2
CHERYL CANOVA, DISTRICT 3 • VIVIAN CHAPPELL, DISTRICT 4 • ERICA REDDISH, DISTRICT 5

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Finding 4: Florida Best and Brightest Scholarship Program

We agree that Program scholarships should be awarded to eligible recipients based on college entrance exam scores reported on reliable and authentic records. Such records could include college transcripts or final exam reports.

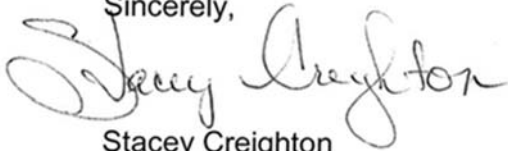
Finding 5: Information Technology — Disaster Recovery Plan

The District is in the process of developing a comprehensive, written disaster recovery plan. We are currently implementing a new general ledger software. We are going to contract with a vendor to process our payroll and accounts payable. We plan on testing the plan annually.

We would like to thank the Auditor General for the consideration that was given to Bradford County during this year's audit. We would also like to complement the staff of the Auditor General for their helpfulness and technical advice.

If you have any questions about our responses, please feel free to contact John Valinski, our Finance Director, at (904) 966-6025.

Sincerely,



Stacey Creighton
Superintendent
Bradford County Schools