

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2020-110
February 2020

**SANTA ROSA COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2018-19 fiscal year, Timothy S. Wyrosdick served as Superintendent of the Santa Rosa County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Linda K. Sanborn from 11-20-18	1
Diane L. Scott, Ph.D., Chair through 11-19-18	1
Clifton Hinote, Vice Chair from 11-20-18	2
Carol N. Boston, Chair from 11-20-18, Vice Chair through 11-19-18	3
Jennifer G. Granse	4
Wei L. Ueberschaer from 11-20-18	5
Scott T. Peden through 11-19-18	5

The team leader was Barbara J. Sturdivant, CPA, and the audit was supervised by Kenneth C. Danley, 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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SANTA ROSA COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Santa Rosa County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2017-053. Our operational audit disclosed the following:

Finding 1: District records did not demonstrate that the District conducted required searches of the names of prospective volunteers against statutorily required registration information regarding sexual predators and sexual offenders. In addition, contrary to Board policies, District records did not always evidence that prospective volunteers completed applications and were Board approved.

Finding 2: Required background screenings were not always timely performed for contractor workers. A similar finding was noted in our report No. 2017-053.

Finding 3: The District needs to strengthen controls over the collection of school-age child care fees.

Finding 4: The District disbursed Florida Best and Brightest Scholarship Program awards totaling \$31,909 to 27 employees who were not classroom teachers at the time of the awards and, therefore, not eligible for the awards.

Finding 5: The District had not established procedures to document periodic verifications to ensure that dependent participants in the District health insurance plan remain eligible.

Finding 6: The District needs to strengthen controls over salary supplement payments.

Finding 7: Some unnecessary information technology (IT) user access privileges existed that increased the risk that unauthorized disclosure of sensitive personal information of students may occur.

Finding 8: As similarly noted in our report No. 2017-053, the District had not performed a comprehensive IT risk assessment.

BACKGROUND

The Santa Rosa 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 Santa Rosa County. The governing body of the District is the Santa Rosa 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 2018-19 fiscal year, the District operated 34 elementary, middle, high, and specialized schools; sponsored 2 charter schools; and reported 27,957 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: School Volunteers

State law¹ requires that, before making any decision to appoint a person to work as a volunteer where children regularly congregate, a search of that person's name or other identifying information be conducted against the registration information regarding sexual predators and sexual offenders through the Dru Sjodin National Sexual Offender Public Web site (NSOPW) maintained by the United States Department of Justice. If that site is not available, a search of the registration information regarding sexual predators and sexual offenders maintained by the Florida Department of Law Enforcement (FDLE) (i.e., Florida Sexual Offenders and Predators Registry) is required. State law also provides that the search does not apply to positions or appointments for which a level 2 background screening is conducted.

Board policies² require prospective school volunteers to complete a volunteer application to self-disclose any criminal history, meet applicable background screening requirements set by the District, and be approved by the Board. According to District personnel, District procedures during the 2018-19 fiscal year required the names of prospective volunteers who worked under the supervision of a District employee to be searched against the registration information regarding sexual predators and sexual offenders maintained by the FDLE; whereas, other prospective volunteers were required to undergo a level 2 background screening.³ School principals or other supervisory personnel at the District's 34 schools initialed the applications to confirm that the prospective volunteers met the applicable screening requirements and signed school volunteer lists to demonstrate that prospective volunteer applications were filed at the school and that the prospective volunteers met the applicable screening requirements. During the 2018-19 fiscal year, school principals signed lists containing 7,419 school volunteer names and the Board approved the volunteer lists. However, although we requested, District records were not provided to readily identify the volunteers subjected to a level 2 background screening and, we found that, contrary to State law, a search of volunteer names against the NSOPW registration information was not conducted.

In response to our inquiries, District personnel indicated that the names of volunteers who worked under the supervision of a District employee were not searched against the NSOPW registration information because District personnel thought the FDLE registration information search complied with State law. Although searching the FDLE registration information provides some assurances, the data in the FDLE registry is not as extensive as the NSOPW registration information. NSOPW searches would provide greater assurance as to the suitability of the backgrounds of individuals and are essential given the risks associated with allowing individuals access to places where children regularly congregate.

In June 2019, we requested for examination the Navarre High, Gulf Breeze High, and Pace High School volunteer applications, supplemental school volunteer lists, and Board-approved volunteer lists to

¹ Section 943.04351, Florida Statutes.

² Board Policy 3.8 *School Volunteers*.

³ A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the Florida Department of Law Enforcement and national criminal history records checks through the Federal Bureau of Investigation.

evaluate District compliance with Board policies governing volunteer services. According to the Board-approved volunteer lists for these three schools, the Board approved 609 individuals for volunteer services; however, we compared these records and found that the District did not always demonstrate compliance with Board policies and adherence to District procedures. Specifically:

- 84 prospective volunteers, included on the Board-approved volunteer lists for Navarre High School, were not supported by volunteer applications to confirm that the applicants met the screening requirements.
- 34 prospective volunteers at Navarre High School and 7 prospective volunteers at Gulf Breeze High School were supported by volunteer applications that confirmed the applicants met the screening requirements; however, the prospective volunteers were not included on the Board-approved lists, contrary to Board policies.
- 6 prospective volunteers were included on a supplemental Navarre High School volunteer list; however, the prospective volunteer names were not on the Board-approved lists and, although we requested, volunteer applications for these 6 prospective volunteers were not provided.

District personnel indicated that the missing applications were probably misplaced and the prospective volunteer names excluded from the Board-approved lists were due to oversights or clerical errors. Absent volunteer applications and Board approval of volunteers, compliance with Board policies is not demonstrated and prospective volunteer self-disclosures and authority for the volunteers to serve is not documented.

District employees identified similar issues, such as individuals who provided volunteer services without a volunteer application on file and those who provided such services without Board approval, in a summer 2019 investigation of volunteer issues at Milton High School for the 2016-17, 2017-18, and 2018-19 fiscal years. In response to the investigation's findings, the Superintendent indicated that immediate actions were taken to address the deficiencies noted, including suspending volunteer services until District personnel were retrained. In September 2019, the Board revised the volunteer program policies and procedures to require all volunteer applicants' names be searched against the NSOPW registration information. Applicants who will attend or supervise students on overnight trips or not be under the direct supervision of a District employee must also undergo a level 2 screening.

We extended our procedures to perform a search of 30 selected volunteers' names against the NSOPW registration information, and none of those volunteers were listed as a sexual predator or sexual offender. However, our procedures cannot substitute for management's responsibility to ensure, and document, that District schools perform appropriate NSOPW searches of volunteer names and information in accordance with State law. Absent effective controls to ensure and demonstrate that background screenings of school volunteers are performed in accordance with State law, there is an increased risk that volunteers with unsuitable backgrounds may have direct contact with students.

Recommendation: The District should continue efforts to ensure compliance with Board policies and State law governing volunteer services. Such efforts should ensure that the names or other identifying information of volunteer applicants who will work where children regularly congregate are searched against the NSOPW registration information and that applicable volunteer applicants also obtain a level 2 background screening. The District should evaluate and make appropriate decisions based on the search and screening results.

Finding 2: Contractor Worker Background Screenings

State law⁴ requires each person hired or contracted to serve in an instructional or noninstructional capacity who is permitted access on school grounds when students are present or who has direct contact with students to undergo a level 2 background screening at least once every 5 years. State law⁵ also provides that noninstructional contractors may be exempt from the background screening requirements 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 screening requirements. Additionally, State law⁶ requires the District to verify the results of a noninstructional contractor's background screening using the shared system implemented by the FDLE.

To promote compliance with the statutory background screening requirements, Board policies⁷ require contractor workers to undergo required background screenings at least once every 5 years. District procedures include verification of the FDLE shared system and other procedures to ensure that the workers undergo an initial background screening and that only those with suitable backgrounds are issued an identification badge. The District maintained a list of contractor workers who had been screened and their respective identification badge expiration dates; however, District personnel did not monitor the list to ensure that the contractor workers were subject to background screenings at least once every 5 years.

The Board routinely contracts for instructional substitute teacher services and noninstructional custodial, food, and transportation services. According to District records, during the 2018-19 fiscal year 1,544 contractor workers provided these services and were permitted access on school grounds when students were present or had direct contact with students. As part of our procedures, we scanned the list of contractor workers and their respective identification badge expiration dates and found that background screenings for 13 contractor workers (10 bus drivers and 3 custodial workers) had not been performed at least once in the past 5 years. As of May 2019, periods ranging from 7 to 26 months or an average of 16 months had passed since the required 5-year period had elapsed. In response to our inquiries, District personnel indicated that they mistakenly assumed the contractor workers were screened in 2016 and would not require rescreening until 2021. District personnel also indicated that, subsequent to our inquiry, background screenings were completed for the 12 contractor workers who remained employed by the District, and the District determined that they had suitable backgrounds.

Subsequent to our inquiries in May 2019, the District obtained contractor worker lists from their contractors to help monitor the required background screenings. Absent effective controls to ensure that required background screenings are performed, there is an increased risk that contractor workers with unsuitable backgrounds may be allowed access to students. A similar finding was noted in our report No. 2017-053.

Recommendation: The District should continue efforts to identify contractor workers who require background screenings, ensure that the screenings are promptly obtained and evaluated,

⁴ Sections 1012.32(2), 1012.465, 1012.467, and 1012.56(10), Florida Statutes.

⁵ Section 1012.468, Florida Statutes.

⁶ Sections 1012.467(2)(f) and 1012.467(7)(a), Florida Statutes.

⁷ Board Policy 3.68 *Background Screening for Contractors*.

and make decisions, as necessary, based on evaluations of the screenings. We also recommend that the District develop procedures to appropriately monitor when all District contractor workers' background screenings are due and ensure that the workers obtain the required background screenings at least once every 5 years.

Finding 3: School-Age Child Care Fee Collections

The District operates a fee-supported, school-age child care program at 15 District schools and a community preschool before and after school and during the summer. Fee collections are made at the 16 child care program locations and at 2 centralized collection locations in Milton and Gulf Breeze. The fees collected at the child care program locations are forwarded to and processed by the 2 centralized locations. In response to our inquiries, District personnel provided the Board-approved fee schedule, which included a reduced rate of \$100 per month for each child of a District employee but did not address fee exemptions. During the 2018-19 fiscal year, the District recorded \$2 million in child care fee revenues, which covered the costs of providing the program.

Effective controls over the child care fee collection process promote accountability and safeguard collections. For example, effective child care fee collection controls include:

- Independent fee audits conducted to reconcile student attendance records to fee collections.
- The use of transfer receipts to establish custodial responsibility for collections.
- Methods to secure collections until deposited.
- The responsibility for updating student attendance records be assigned to employees other than those who have access to fee collections and prepare documents used to record collections.

To obtain an understanding of, and evaluate the adequacy and sufficiency of, District controls over the child care fee collection process, we inquired of District personnel, reviewed District procedures, and examined District records associated with the Milton and Gulf Breeze centralized collection locations. At both locations we found that:

- Independent fee audits were not conducted.
- Transfer receipts were not consistently used to document the chain of custody when cash collections were transferred from one employee to another. Absent appropriate documentation, the District may be limited in its ability to effectively fix responsibility should a loss of collections occur.
- The bookkeeper or bookkeeper's assistant had access to fee collections, prepared documents used to record collections, and had unnecessary update access to student attendance records. Under these circumstances, the employees had control over the transaction process such that intentional or unintentional errors, should they occur, may not be timely detected.

In addition, at the Milton location, collections were held overnight⁸ in an unlocked bank bag stored inside a vault accessible to four employees. Cash collections awaiting deposit are more susceptible to theft when accessible by several employees and the ability to effectively fix responsibility for such theft may be limited. Our inquiries and examination of District records disclosed that District procedures did not appropriately separate responsibilities for fee collection, fee collection reporting and recording, and

⁸ District personnel estimated that up to \$2,000 was routinely held overnight in an unlocked bank bag in the vault.

updating student attendance records; require independent fee audits; mandate the use of transfer receipts to fix responsibility for collections; or provide for the appropriate securing of collections.

As part of our audit procedures, we also requested for examination District records for 30 selected students at Gulf Breeze Elementary and S. S. Dixon Primary schools who should have been assessed child care program fees totaling \$1,405 for the week ended March 15, 2019, to determine whether fees were properly assessed, collected, and timely deposited. We noted that:

- 1 Gulf Breeze Elementary student was not assessed fees although the student should have been assessed \$60 based on established weekly fees. In response to our inquiries, District personnel explained that the student participated at no charge because the student is the grandchild of a former community school director. District personnel further indicated that, throughout the District, a total of 20 children and grandchildren of current and former community school employees participated in the program at no charge. However, the basis for these fee exemptions was not apparent as the Board-approved fee schedule did not authorize any fee exemptions.
- 1 Gulf Breeze Elementary student and 1 S. S. Dixon Primary student, who are District employee and District contractor worker children, were assessed a \$50 monthly fee per child rather than the Board-approved \$100 monthly fee per child. District personnel indicated that, throughout the District, a total of 135 District employee and contractor worker children were assessed a \$50 monthly fee per child during the 2018-19 school year. In response to our inquiries, District personnel explained that the reduced fee amounts were assessed in error.
- 2 Gulf Breeze Elementary students and 2 S. S. Dixon Primary students received fee discounts of \$5 per week. District personnel indicated that the fees were discounted when more than one student per family participated in child care at the same school. Also, 4 of the 30 students paid a late fee of \$10 and 1 of the 30 students paid a registration fee of \$25. However, although we requested, District records were not provided to evidence that the Board approved the discounted, late, and registration fees.

Subsequent to our inquiries, District personnel indicated that the Board in August 2019 approved a fee schedule for the 2019-20 school year that established the authority for fee discounts, late fees, and registration fees.

Recommendation: The District should continue efforts to ensure that fees are assessed in accordance with the Board-approved child care fee schedule and that such schedule address fee exemptions and discounted, late, and registration fees. In addition, the District should enhance controls over fee assessments and collections to ensure that:

- **The responsibility for updating student attendance records is assigned to employees other than those who have access to fee collections and prepare documents used to record collections.**
- **Independent fee audits are routinely conducted.**
- **Custodial responsibility for collections is established and documented.**
- **Collections are properly secured.**

Finding 4: Florida Best and Brightest Teacher Scholarship Program

The Florida Legislature established the Florida Best and Brightest Teacher Scholarship Program⁹ to reward classroom teachers¹⁰ who achieved high academic standards during their own education. State law¹¹ provides a \$1,200 or \$800 scholarship for any classroom teacher who was evaluated as highly effective or effective, respectively, pursuant to State law¹² in the school year immediately preceding the year in which the scholarship will be awarded. Since the number of eligible classroom teachers evaluated as effective and reported as eligible for a scholarship award of up to \$800 exceeded the total allocation, the Florida Department of Education (FDOE) reduced the per-teacher scholarship amount¹³ to \$709.41 for the 2018-19 fiscal year.

District personnel are responsible for determining teacher eligibility for scholarship awards and annually submitting the number of eligible teachers to the FDOE. The FDOE then disburses scholarship funds to the District for each eligible classroom teacher to receive a scholarship award as provided in State law. During the 2018-19 fiscal year, the District awarded scholarships totaling \$4.2 million to 1,658 District employees and \$1,909 to 2 charter school employees. Our audit procedures¹⁴ disclosed that 27 District employees¹⁵ who received either \$1,200 or \$709.41 scholarship awards totaling \$31,909 were not classroom teachers at the time of the awards and, therefore, were not eligible for the awards.

In response to our inquiry, District personnel indicated that they believed State law allowed the District to award the scholarships to employees who were no longer a classroom teacher if the employees met the requirement as a classroom teacher in the prior school year and were rated highly effective or effective. Notwithstanding, our conversations with FDOE personnel confirmed that the scholarship recipient must be a classroom teacher at the time of the award. Absent effective procedures to limit scholarships to eligible classroom teachers, there is an increased risk that scholarships may be awarded to ineligible recipients.

Recommendation: The District should ensure that scholarships are only awarded to recipients who meet the statutory eligibility requirements. In addition, the District should obtain guidance from the FDOE regarding the \$31,909 awards paid to ineligible scholarship recipients and take appropriate actions to remedy any improper payments.

Follow-Up to Management's Response

The District indicates in the written response that the District believes the 27 employees were eligible for the awards since Section 1012.731(3)(b)2., Florida Statutes (2018), states that a school district employee

⁹ Section 1012.731, Florida Statutes.

¹⁰ Section 1012.01(2), Florida Statutes, defines classroom teachers as K-12 staff members assigned the professional activity of instructing students in courses in classroom situations, including basic instruction, exceptional student education, career education, and adult education, including substitute teachers.

¹¹ Section 1012.731(3)(c)1. and 2., Florida Statutes (2018).

¹² Section 1012.34(3)(a), Florida Statutes, requires the evaluation to include consideration of student performance.

¹³ Section 1012.731(3)(c)2., Florida Statutes (2018).

¹⁴ Audit procedures included scanning District disbursement records for scholarship recipients with job titles that were not classroom teachers.

¹⁵ Examples of employee positions held at the time of the awards included mentor coaches, behavior coaches, and school counselors.

who is no longer a classroom teacher may receive an award if the employee was a classroom teacher in the prior school year, was rated highly effective, and met the requirement of this Section as a classroom teacher. Notwithstanding the District's response, Section 1012.731(3)(b)2., Florida Statutes (2018), does not apply to the \$1,200 or \$709.41 scholarship awards addressed in our finding.

In addition, FDOE guidance¹⁶ provides that the District is to award these scholarships to each eligible classroom teacher who is still teaching in Florida and, if an otherwise eligible teacher is no longer a classroom teacher in Florida, the District is required to return to the FDOE the funds allocated for that teacher, along with a project amendment showing the decrease in the number of teachers and the amount of the decrease in funding. As such, we continue to recommend that the District obtain guidance from the FDOE regarding the \$31,909 awards paid to ineligible scholarship recipients and take appropriate actions to remedy any improper payments.

Finding 5: Health Insurance Plan Dependent Eligibility

During the 2018-19 fiscal year, the District provided health insurance for District employees and their dependents and contributed \$14.5 million toward the health insurance premium costs. Pursuant to State law,¹⁷ retirees who elect to continue participation in the District health insurance plan pay a premium cost¹⁸ of no more than the premium cost applicable to active employees. As of March 2019, the District health insurance plan insured 2,033 employees, 162 retirees, and 1,747 employee and retiree dependents. Eligible dependents include spouses, children, and qualifying children of covered dependents. To ensure that only eligible dependents participate in the District health insurance plan, procedures to obtain and verify documentation supporting dependent eligibility are necessary.

The District has provided a self-insured health insurance plan for employees and retirees since January 2015. Prior to January 2018, the District relied upon employee certifications that enrolled dependents were eligible for District health insurance plan benefits. In January 2018, the District began requiring employees and retirees enrolling dependents in the District health insurance plan to provide evidence, such as marriage or birth certificates, of dependent eligibility. However, the District had not established procedures to document periodic verifications that dependent participants in the plan remain eligible.

As part of our audit, we requested for examination District records supporting verifications of the eligibility of 30 dependents, including 18 children and 12 spouses, enrolled in the District health insurance plan. In response to our request, District personnel provided evidence to support the eligibility of 1 of the 30 dependents. District personnel indicated that evidence was not obtained for the remaining 29 dependents since they were enrolled prior to January 2018 and dependent participant eligibility was not periodically verified.

¹⁶ FDOE Florida Best and Brightest Teacher and Best and Brightest Principal Scholarship Program Scope of Work Statement, signed by District personnel in March 2019.

¹⁷ Section 112.0801(1), Florida Statutes.

¹⁸ During the 2018-19 fiscal year, retirees participating in the District health insurance plan paid premium costs totaling \$1.5 million.

Without verification procedures to ensure that dependent participants in the plan remain eligible, there is an increased risk that dependents receiving insurance benefits may not be eligible for those benefits and the District self-insurance plan may make unnecessary claim payments, resulting in increases to future Board contributions for health insurance premiums.

Recommendation: The District should establish procedures to document periodic verifications of dependent participant eligibility for the District health insurance plan.

Finding 6: Salary Supplements

State law¹⁹ authorizes the Board to provide for salary supplements in addition to an employee's base salary. For example, the Board provides coaching salary supplements to District employees who perform these additional responsibilities beyond their regular workday. Board policies²⁰ also provide that individuals who are not full-time District employees but who hold a Florida athletic coaching certificate may also be contracted to coach secondary school athletics if qualified, full-time District employees are not available.

The Board approves job descriptions and salary schedules and requires a separate Superintendent-approved contract for each supplemental position. Effective procedures for monitoring salary supplements require evidence, and documented supervisory review, of time worked and services provided to ensure that services provided are in accordance with Board expectations and, as applicable, beyond the employee's regular work day.

During the 2018-19 fiscal year, the District paid \$1.2 million in salary supplements to individuals coaching athletics. As part of our audit procedures, we reviewed District records relating to 19 individuals at seven schools who received \$141,000 in coaching salary supplements during the 2018-19 fiscal year. Although we requested, District records were not provided to evidence time worked and services provided by these individuals because, according to District personnel, the individuals were not required to maintain that documentation.

The District investigated the propriety of coaching supplements at Milton High School for the 2016-17, 2017-18, and 2018-19 fiscal years. The investigation disclosed that, due to a lack of effective oversight, certain individuals who did not perform coaching duties received coaching salary supplements. Without evidence, and documented supervisory review, of time worked and services provided for salary supplements, the District has limited assurance that services were provided in accordance with Board expectations. In addition, without appropriate records of time worked and supervisory review, there is an increased risk that employees may be incorrectly compensated, and District records may not be sufficiently detailed in the event of a salary dispute.

According to District personnel, in September 2019 the District implemented more effective salary supplement procedures, including procedures to verify that coaching services are provided as expected.

Recommendation: The District should continue efforts to enhance procedures for the effective monitoring of salary supplements. Such procedures should require evidence, and documented

¹⁹ Section 1012.22, Florida Statutes.

²⁰ Board Policy 6.141 *Employment of Athletic Coaches Who are Not Full Time Employees of the School Board*.

supervisory review, of time worked and services provided for salary supplements to support that services provided are in accordance with Board expectations.

Finding 7: Information Technology User Access Privileges

The Legislature has recognized in State law²¹ 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. Effective controls restrict individuals from accessing information unnecessary for their assigned job duties and provide for documented, periodic evaluations of information technology (IT) access privileges to help prevent individuals from accessing sensitive personal information of students inconsistent with their duties.

Pursuant to State law,²² the District identifies each student using a Florida education identification number obtained from the FDOE. Student SSNs are maintained within the District student information system (SIS) to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure. Student SSNs are also maintained so the District can provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies²³ allow designated District school personnel access to student records to perform administrative, supervisory, or instructional responsibilities that serve a legitimate educational purpose in accordance with applicable Florida statutes, State Board of Education rules, and Federal laws. However, according to District personnel, the District had not established procedures to require documented, periodic evaluations of IT access privileges to student information to verify that the access was based on a demonstrated need. Additionally, District personnel indicated that, although some employees may need access to current but not former student information, the District SIS did not include a mechanism to differentiate IT user access privileges to current student information from access privileges to former student information.

As of April 2019, the District SIS contained the sensitive personal information of 230,471 former and 19,914 current students, and a total of 540 individuals had continuous access privileges to this information. In response to our inquiries, District personnel indicated that many of these IT users did not need continuous access to this information to perform their assigned duties. As a result, in May 2019, District personnel masked the student SSNs and effectively eliminated the access of 485 District employees and contractor workers to that information. District personnel also determined that the remaining 55 individuals, who were all District employees, needed the access to perform their assigned duties.

The existence of unnecessary access privileges increases the risk of unauthorized disclosure of sensitive personal information and the possibility that such information may be used to commit a fraud against District students or others.

²¹ Section 119.071(5)(a), Florida Statutes.

²² Section 1008.386, Florida Statutes.

²³ Board Policy 5.70, *Student Records*.

Recommendation: The District should continue efforts to ensure that only employees and contractor workers with a demonstrated need to access the sensitive personal information of students have such access. Such efforts should include:

- Documented, periodic evaluations of the necessity for IT user access privileges and the timely removal of any unnecessary access privileges detected. If an IT user only requires occasional access to such information, the privileges should be granted only for the time needed.
- An update to the SIS to differentiate IT user access privileges to current student information from access privileges to former student information.

Finding 8: Information Technology Risk Assessment

Management of IT-related risks is a key part of enterprise IT governance. Incorporating an enterprise perspective into day-to-day governance actions helps entity personnel identify and understand the greatest security risk exposures and determine whether planned controls are appropriate and adequate to safeguard IT resources from unauthorized disclosure, modification, or destruction. IT risk assessment, including the identification of risks, the evaluation of the likelihood of threats, and severity of threat impact, help support management's decisions in establishing cost effective measures to mitigate risk and, where appropriate, to formally accept residual risk.

Although District personnel indicated that they had informally considered external and internal risks to District IT resources, the District had not performed a comprehensive IT risk assessment. A comprehensive IT risk assessment would consider specific threats and vulnerabilities at the District, network, system, and application levels, and would document the range of risks that the District systems and data may be subject to, including those posed by internal and external users, as well as plans for mitigation of identified risks.

The absence of a comprehensive IT risk assessment may lessen the District's assurance that all likely threats and vulnerabilities have been identified, the most significant risks have been addressed, and appropriate decisions have been made regarding which risks to accept and which risks to mitigate through appropriate controls. A similar finding was noted in our report No. 2017-053.

Recommendation: The District should perform a comprehensive IT risk assessment to provide a documented basis for managing IT-related risks.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for applicable findings included in our prior operational audit report, except that Findings 2 and 8 were also noted as Findings 1 and 8, respectively, in our report No. 2017-053.

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 2019 to September 2019 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 our report No. 2017-053.
- 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 2018-19 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 important IT control functions, such as security, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and 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. Specifically, we:
 - Tested access privileges to selected critical ERP system finance and HR application functions resulting in the review of the appropriateness of access privileges granted for 26 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 16 accounts for the network.
- Reviewed District procedures to prohibit former employee access to electronic data files. We also reviewed selected access user privileges for 13 of the 202 employees who separated from District employment during the period July 2018 through March 2019 to determine whether the access privileges had been timely deactivated.
- Examined selected operating system, database, network, and application security settings to determine whether authentication controls were configured and enforced in accordance with IT best practices.
- Determined whether a comprehensive IT risk assessment had been developed to document the District's risk management and assessment processes and security controls intended to protect the confidentiality, integrity, and availability of data and IT resources.
- Determined whether the District had a comprehensive IT disaster recovery plan that was designed properly, operating effectively, and had been recently tested.
- Evaluated District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Evaluated the District data center's physical access controls to determine whether vulnerabilities existed.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers.
- Examined District records to determine whether the District technical college informed students and employees at orientation and on its Web site of the existence of the Florida Department of Law Enforcement sexual predator and sexual offender 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 to determine whether the Board had adopted appropriate school safety policies and the District implemented procedures to ensure the health, safety, and welfare of students and compliance with Sections 1006.07, 1006.12, 1006.13, 1011.62(15) and (16), and 1012.584, Florida Statutes.
- Examined District records and evaluated District procedures to determine whether the District distributed the correct amount of local capital improvement funds to its eligible charter schools for the 2017-18 fiscal year by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes.
- From the population of 13 significant construction projects in progress during the audit period with cumulative expenditures through May 2019 totaling \$16.2 million, selected and examined District records supporting expenditures totaling \$4.3 million for 1 project to determine compliance with Board policies, District procedures, and provisions of State laws and rules.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports. From the 37 inspection reports, we selected 4 reports with 69 noted deficiencies and examined documentation to determine whether timely action was taken to correct any noted life-threatening deficiencies and that there were no significant unresolved deficiencies remaining from prior years.
- Evaluated District procedures and examined District records to determine that only qualified individuals perform maintenance-related projects on school grounds.
- From the population of expenditures totaling \$16 million and transfers totaling \$13.6 million during the audit period from nonvoted capital outlay tax levy proceeds and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$385,402 and \$10.8 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, including those restrictions in Section 1011.71(2)(e), Florida Statutes.
- From the population of \$2.2 million total workforce education program funds expenditures for the audit period, selected expenditures totaling \$1 million and examined supporting documentation to determine whether the District used the funds for authorized purposes (i.e., not used to support District K-12 programs or District K-12 administrative costs).
- From the population of 60 industry certifications eligible for the 2018-19 fiscal year performance funding, examined 12 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 20,672 contact hours for 278 adult general education instructional students during the Fall 2018 Semester, examined District records supporting 515 reported contact hours for 30 selected students to determine whether the District reported the instructional contact hours in accordance with State Board of Education Rule 6A-10.0381, Florida Administrative Code.
- Evaluated District controls over the assessment and collection of District school-age child care fees.
- Examined the Board-adopted salary schedule for instructional personnel to determine whether a portion of each instructional employee's compensation was based on performance as required by Section 1012.22, Florida Statutes.
- Evaluated Board policies governing volunteers and related District procedures and records for the audit period. From the school principal-signed and Board-approved lists containing 7,419 school volunteer names, we searched 30 selected volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice to determine whether the volunteers were listed as a sexual predator or sexual offender.
- Scanned the District list of contractor workers and their identification badge expiration dates to determine whether background screenings had been performed at least once in the past 5 years.

- Examined District records supporting the eligibility of:
 - 28 selected District recipients of the Florida Best and Brightest Teacher Scholarship Program awards from the population of 1,658 District teachers who received scholarship awards totaling \$4.2 million during the audit period.
 - The 2 charter school teachers who received scholarships awards totaling \$1,909 during the audit period.
- Evaluated District procedures to implement the Florida Best and Brightest Principal Scholarship Program pursuant to Section 1012.732, Florida Statutes. We also examined District records to determine whether the District submitted to the FDOE accurate information about the number of classroom teachers and the list of principals, as required by Section 1012.731(4), Florida Statutes, and whether the District timely awarded the correct amount to each eligible principal.
- Evaluated Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities of employee misconduct which affects the health, safety, or welfare of a student, to determine compliance with Section 1011.42(6), Florida Statutes.
- Evaluated Board policies and District procedures to ensure health insurance was provided only to eligible dependents.
- Evaluated District procedures over supplemental salary payments.
- Examined District records to determine whether, for the plan year ending December 31, 2018, the District received a certification from a qualified actuary indicating that the District self-insured health plan was actuarially sound and obtained approval from the Office of Insurance Regulation for its self-insured health plan as required by Section 112.08(2)(b), Florida Statutes.
- Evaluated District procedures and evaluated construction planning processes to determine whether procedures and processes were comprehensive and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and establishing resources to address those needs.
- Examined the contract documents for the two FDOE-approved VIP providers to determine whether the contracts contained required statutory provisions and whether provisions were included to address compliance with contract terms, the confidentiality of student records, and monitoring of the providers' quality of virtual instruction and data quality.
- 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.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is written in a cursive style with a large initial 'S'.

Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



Timothy S. Wyrosdick
Superintendent of Schools

5086 Canal Street Milton, Florida 32570-6706

Phone: 850/983-5012

Cellular: 850/777-7762

Facsimile: 850/983-5013

E-mail: WyrosdickT@santarosa.k12.fl.us

Mission: Preparing Students for Success by Providing a Superior, Relevant Education

January 21, 2020

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

Dear Ms. Norman:

Pursuant to the provisions of Section 11.45 (4)(d), Florida Statutes, I am submitting to you, in writing, statements of explanation (compiled from the responses as received from those in positions of responsibility of a given area) concerning the items presented in the preliminary and tentative audit findings for the fiscal year ended June 30, 2019. As a matter of organization and clarification, the responses can be referenced using the headings as submitted from your office.

Finding No. 1: Volunteer Background Screenings

Response: A committee to review and update the Santa Rosa School District Volunteer Program was formed and met numerous times to review state and local statutes and policies related to our Volunteer Program. After much discussion and research, our Volunteer Program has been revised and updated to ensure district compliance with statute and policies. The following information pertains to how the district has responded to Audit Finding #1:

- The Dru Sjodin National Sex Offender Public Website (NSOPW) is now used first to screen all volunteer applicants. In the event this website is not functioning, the FDLE website will be used in its place.
- The volunteer application has been updated and is now available electronically through the school district website. Applicants must still print out, sign the form and turn it in to each school site at which they wish to volunteer so that schools may maintain accurate documentation of who is volunteering and ensure they are screened properly.

DISTRICT 1
Linda Sanborn

DISTRICT 2
C. "Buddy" Hinote

DISTRICT 3
Carol Boston

DISTRICT 4
Jennifer Granse

DISTRICT 5
Wei Ueberschaer

Vision: Our Students Will Be Productive, Successful Contributors to Society

- Each school must submit a list of their volunteer names to the school board, via the office of Elementary Education, for board approval. Each page of volunteer names must be verified by the principal as having been screened as indicated by an original signature by the principal in ink. This procedure provides accountability and ensures compliance.
- All district and school-level administrators were retrained on state and local statutes, policies and procedures regarding the Santa Rosa District Schools Volunteer Program. Emphasis was placed on the mandatory requirement that Volunteer Program policies and procedures must be followed with files properly maintained of volunteer applications at the school site for at least five years. Records showing school board approval of volunteers must be maintained at the district offices for a minimum of five years. Possible consequences for not complying with district policies and procedures have been reiterated to all administrators.

Finding No. 2: Background Screenings for Contractor Workers

Response: The district concurs that there were 13 contracted employees, 10 transportation and 3 custodial, who worked in the prior fiscal year with expired badges. To strengthen the district's oversight on this matter, the custodial, transportation and food service contractors have been required to subscribe to Fieldprint, the company that the district uses for fingerprint screening. They are now submitting monthly reports to the contract administrator listing terminations, new hires and those whose fingerprints are expiring in the current and following two months. This list is compared to a master Fieldprint list maintained by the contract administrator, which is updated with the information provided. New hires with expiration date are added, terminations are highlighted annotating date of termination, and upcoming expiring badges are monitored to insure re-fingerprinting.

Finding No. 3: Collection of School-Age Child Care Fees

Response: To address the items listed by the Auditor General findings, Santa Rosa County Community submitted a 2019/2020 Student Handbook, an updated school-aged care fee schedule, and an updated preschool fee schedule. All items were approved at the August 13, 2019 School Board Meeting.

- The data entry clerk is responsible for updating all student attendance records. To meet the time constraints to generate accurate daily roll sheets, all community school **district** employees are responsible for entering dates of services requested by parents. This information is entered in the Latchkey program.
- Santa Rosa County Community School will hire an independent auditor to routinely conduct audits for fees collected.
- Site Collection Form and Office Procedures:

- The district accounts for all student fee collections in its computerized accounting system. The accounting system is the source from which the district's annual financial report is prepared.
- The vault is unlocked every morning and locked every evening. (Milton Office Only) Kristie West, Theresa Kilcrease, Kathy Gibson, Ava Snellgrove know the combination.
- A \$100 cash box is available to make change if necessary, throughout the day and is locked in the vault at the end of each day. (Milton Office Only)
- The Secretary takes payments made with cash/check and debit/credit.
- The Clerical Data Aide gets all online payments and inputs them in the Latchkey system
- An initial registration application is required to be filled out by a parent or guardian.
- The application along with any fees is turned in to the Secretary.
- A receipt is generated in Cleargive (card payment system) for any cash/check fees collected and given to the applicant. If applicant uses debit/credit a receipt is printed from Cleargive (card payment system).
- The monies are put in a bank bag and kept at the front desk throughout the day.
- The Secretary notes on the application parent/guardian name, receipt number, amount paid and the date of payment.
- The clerical data aide is responsible for input of all applicants, record of payments, and daily rosters (The secretary will do this in the absence of the clerical data aid.) These rosters must be signed each day by the parents of the students to release the child out of the District's custody. The signed rosters are turned in to the Community School Office daily to the Childcare Supervisor.
- At the end of each day, the Secretary will balance any cash/checks collected with the receipts printed from Cleargive.
- She will fill out a Collection Tally Sheet, sign it and turn it in with any monies to the Bookkeeper.
- The Bookkeeper will verify all totals to make sure they balance, initial the Collection Tally Sheet, then complete a Monies Collected Form, deposit slip and prepare a bank deposit.
- At the end of each day, all monies, and the cash drawer are returned to the vault by the Secretary.
- Each month the Bookkeeper receives a bank statement for the previous month and reconciles the bank statement with the monies collected forms and credit/debit card payments for that month. A copy is sent to the finance department for them to make a journal entry for the month.
- **Collections for the afterschool childcare program** are made only at the afterschool childcare sites on Thursdays and Friday mornings at the

schools that offer morning care. This procedure is the same for all afterschool childcare sites.

- Each lead caregiver is assigned a receipt book and is only to receive payments on Thursdays and Friday mornings at the schools that offer morning care.
- Any money collected is the responsibility of the lead caregiver until turned over to the Community School office.
- The total amount of money must match the total amount of receipts written for that day.
- The lead verifies before leaving their site that their monies and receipt book balance.
- They fill out a Collection Tally Sheet and sign it, verifying the balance.
- The lead caregiver delivers any monies collected, along with the Collection Tally Sheet and Receipt Book, to the community school office in a locked bank bag and drops it in a safe mounted to the floor.
- Friday morning the Bookkeeper verifies each receipt book and monies collected, initial the Site Collection Tally Sheet and prepare a bank deposit.

DATE: _____	DATE: _____
SITE: _____	SITE: _____
# OF PINK SLIPS: _____	# OF PINK SLIPS: _____
AMOUNT OF CHECKS: _____	AMOUNT OF CHECKS: _____
AMOUNT OF CASH: _____	AMOUNT OF CASH: _____
AMOUNT OF COINS: _____	AMOUNT OF COINS: _____
TOTAL AMOUNT: _____	TOTAL AMOUNT: _____
_____ <i>Signature of Lead</i>	_____ <i>Signature of Lead</i>
<i>Initials of Bookkeeper</i> _____	<i>Initials of Bookkeeper</i> _____

Finding No. 4: Florida Best & Brightest Teacher Scholarship Program

Response: The awarding of Best and Brightest Scholarship money to 27 employees who were no longer classroom teachers is based on State Statute 1012.731 (3)(b) 2. The statute states "A school district employee who is no longer a classroom teacher may receive an award if the employee was a classroom teacher in the prior school year, was rated highly effective and met the requirement of this section as a classroom teacher." Each of the 27 instructors who received the bonus were highly effective and met the requirement of being a classroom teacher the previous year as defined in state statute

1012.01(2). After conferring with our school board attorney, we believe these teachers met the criteria.

Finding No. 5: District Health Insurance Plan

Reponse: "The District had not established procedures to document periodic verifications to ensure that dependent participants in the District health insurance plan remain eligible."

The following response is provided:

1. All employees, as a condition of confirmation of benefits, must attest to on-going eligibility for dependents on the benefit plan. Employees are notified through the attestation process that keeping an ineligible dependent on the plan could result in denial of claims paid during the period of ineligibility.
2. The District has taken measures to verify dependent eligibilities for initial enrollment in benefits (November 2018 to date). It is current practice that all new employees verify dependent eligibility with appropriate documentation to include (as applicable):
 - a. Proof of marriage
 - b. Proof of natural birth of children
 - c. Proof of court ordered dependent care
 - d. Adoption of a child
 - e. Proof of disability status for overage dependents
 - f. Divorce decree for dissolution of marriage
 - g. Death of a spouse or child
3. The District acts on appropriate removal of dependents from eligibility when notified or otherwise aware of the following:
 - a. Overage dependent ineligibility
 - b. Divorce
 - c. Death
 - d. Change in dependent disability status
 - e. Other factors rendering a dependent ineligible (ie rights terminated, other court ordered actions)
4. Beginning in February of 2020, the District will be re-certifying all grandfathered employee dependents on the plan that were hired prior to November of 2018.
5. For the 2020 year and forward, we will continue to require all new employee dependents added to the plan to provide proof of eligibility.
6. We will continue to require employees to attest to dependent eligibility during open enrollment and during qualifying event changes.
7. We will continue to take appropriate action for removal of dependents from eligibility when notified or otherwise aware of the following:
 - a. Overage dependent ineligibility
 - b. Divorce
 - c. Death
 - d. Change in dependent disability status
 - e. Other factors rendering a dependent ineligible (ie rights terminated, other court ordered actions)
8. Beginning in the 2021 benefit year, the District (or current/future benefit administrative partners) will take steps to monitor continued dependent eligibility verification. This will be done through dependent verification recertification efforts

with a focus on marital status changes, disability eligibility status, and changes to court ordered child dependency. The process for this recertification, as well as the number of dependent selected annually, will be determined based on consultation with Fisher Brown Bottrell (agent consultant Mike Carraway) and our health ASO provider (currently Florida Blue). Documents considered in the recertification process will include but are not limited to:

- a. Marital status recertification will be verified by requesting Federal Tax Return documents from the prior tax year (first page only, requesting black out of social security numbers and financial information) in order to verify continued marital status.
- b. Disability eligibility status recertification will be verified by physician certification of continued disability.
- c. Court ordered child dependency will be verified through current court document review or through other documents available to verify continued dependent status under the eligible employee.

Finding No. 6: Salary Supplement Payments

Response: After a review of the existing Human Resources Procedures Manual, the SRPE Master Contract, recommendation forms, contracts, and job descriptions, the committee has the following recommendations:

1. Amend the Human Resources Procedures Manual to include new language in sections B5 and C2.6. (Attachment #1)

Attachment #1

B5. Supplemental Positions

B5.1 Definition

B5.2 Selection Process

B5.1 Definition

Personnel who:

- Are employed by the school district with a supplemental contract;
- Perform school-related services and duties;
- Are under the direct supervision of the school principal where the services are rendered.

B5.2 Selection Process

1. Select employee from existing school staff for the current school year if available.
2. Advertise the vacancy in accordance with the HRPM and the Master Contract. The principal shall email all staff to notice them of the supplemental vacancy at their school.

3. Interview applicants in accordance with the HRPM and Master Contract.
4. Consideration should be given to applicants (Employee Preference) in the following order:

First, district employed instructional staff.

Second, district employed educational support staff

Third, applicants who are not currently employed by the district.

Before offering a position to an applicant not currently employed by the district, a principal must consult their grade level director. The principal shall provide proof of email notification to school staff regarding the vacancy.

5. Submit selections and their supplemental recommendation form to your grade level director for approval.
6. Grade level director reviews the recommendation and then forwards the approved supplemental recommendation forms to Human Resources.

C2.6 Supplemental Contracts

Supplement contracts may be either a fixed amount or a percentage amount as negotiated in the appropriate contract. Supplement contract amounts based on a percentage will be equal to the negotiated supplement percentage multiplied by the previous year's beginning salary for Instructional positions (Bachelor level) which is defined in the HR system as Salary Slot IBA00. For Educational Support positions, the amount will be based on range 7 Level 1 of the currently approved Educational Support Salary Schedule.

Employees receiving a supplement must sign and agree to the supplemental contract terms, acknowledging the contract is in effect for the entire period specified on the contract. Each employee receiving a supplemental contract will receive an annual evaluation by the principal or administrative designee of the school where the contracted employee provides the supplemental service. This evaluation must occur prior to May 30th and must occur for each supplemental contract. The site administrator must notify the supplemental contract employee in writing by June 1st if the supplement will not be received the next school year.

1. At the annual evaluation meeting, all personnel receiving supplements may be called upon to substantiate additional hours beyond other contracted work time for each supplement using the standard form provided.
2. All personnel receiving athletic supplements must provide a participant roster (*must include the coaches names) and schedule of contests to the Director of High School Education no later than the date of their first contest. Failure to do so may result in a loss/partial loss of supplemental pay.

3. The maximum for supplemental contracts will be determined by the Master Contract and will be monitored by Human Resources.
 4. There shall be 1 Head Coach for each sport in accordance with the Master Contract.
 5. If an employee is contracted for more than one supplement within the same athletic season (Fall, Winter, Spring), each contract requires separate practice and contest schedules.
 6. When a sport is in-season as identified by FSHAA policy, each employee contracted for that sport must attend practice, contests, or sport related activities in accordance with the Master Contract and these activities will be scheduled outside any other contracted hours.
 7. When not in-season as identified by FSHAA policy, supplemental contract employees are still expected to assist with any duties related to their supplemental contract as determined by the Head Coach, Athletic Director, or Principal.
 8. In the event an employee signs a supplemental contract for a specific sport and level (JV, 9th) and subsequently there are not enough participants to have a viable team for that sport and level, the Principal shall notify the Director of High School Education. The Director will work with Human Resources to determine if a new contract is needed to reflect a reassignment, or if the supplemental contract will be terminated at that point in time in accordance with the Master Contract.
 9. All supplement only employees will attend an orientation meeting with the school principal or designee prior to serving in any capacity in the supplemented position. The orientation will include but not be limited to information on the Santa Rosa County School District Outside Support Organization Manual, travel procedures, temporary duty procedures, fund raising expectations, FHSAA rules and regulations, physical forms, and all items 1-8 above.
 10. Each sport at each level (9th, JV, V) will be assigned a coach supplemented by the district to lead the sport. An approved volunteer coach or booster compensated coach may not be assigned to lead any sport at any level.
2. Add a signature block for the Grade Level Director on all supplement recommendation forms.
 3. Statement #2 on the top of the supplement recommendation form should read:
2. The appropriate contest schedule and practice schedule should be kept on file in the Grade Level Director's office.
 4. Add a signature block on supplement contracts for Principals.
 5. Attach HRP section C2.6 to supplemental contracts.
 6. Consider negotiating a 12% supplement for coaches agreeing to coach both Boys and Girls teams in Swimming, Tennis, Golf, and Cross Country. This would allow the coach to practice both teams at the same time. If a coach wants both 8% supplements, separate practice and contest schedules would have to be utilized.

- Implement a form to substantiate supplemental hours beyond other contracted work time. This form shall be kept on file at the school where the supplemental contract services are rendered and will be subject to review by the Grade Level Director (Attachment #2)

Santa Rosa County Supplemental Contract Activity Log 2019-2020					
Circle a code for each day of activity.					
P=Practice/Preparation C=Contest M=Meeting F=Fundraising W=Work Day/Field Maintenance					
Employee Name:		Employee Signature		Principal Signature	
Supplement Contract for:					
July 2019		August 2019		September 2019	
Date	Activity	Date	Activity	Date	Activity
1	PCMFw	1	PCMFw	1	PCMFw
2	PCMFw	2	PCMFw	2	PCMFw
3	PCMFw	3	PCMFw	3	PCMFw
4	PCMFw	4	PCMFw	4	PCMFw
5	PCMFw	5	PCMFw	5	PCMFw
6	PCMFw	6	PCMFw	6	PCMFw
7	PCMFw	7	PCMFw	7	PCMFw
8	PCMFw	8	PCMFw	8	PCMFw
9	PCMFw	9	PCMFw	9	PCMFw
10	PCMFw	10	PCMFw	10	PCMFw
11	PCMFw	11	PCMFw	11	PCMFw
12	PCMFw	12	PCMFw	12	PCMFw
13	PCMFw	13	PCMFw	13	PCMFw
14	PCMFw	14	PCMFw	14	PCMFw
15	PCMFw	15	PCMFw	15	PCMFw
16	PCMFw	16	PCMFw	16	PCMFw
17	PCMFw	17	PCMFw	17	PCMFw
18	PCMFw	18	PCMFw	18	PCMFw
19	PCMFw	19	PCMFw	19	PCMFw
20	PCMFw	20	PCMFw	20	PCMFw
21	PCMFw	21	PCMFw	21	PCMFw
22	PCMFw	22	PCMFw	22	PCMFw
23	PCMFw	23	PCMFw	23	PCMFw
24	PCMFw	24	PCMFw	24	PCMFw
25	PCMFw	25	PCMFw	25	PCMFw
26	PCMFw	26	PCMFw	26	PCMFw
27	PCMFw	27	PCMFw	27	PCMFw
28	PCMFw	28	PCMFw	28	PCMFw
29	PCMFw	29	PCMFw	29	PCMFw
30	PCMFw	30	PCMFw	30	PCMFw
31	PCMFw	31	PCMFw		

- Implement a simple annual evaluation for supplemental contracted employees. This form shall be kept on file at the school where the supplemental contract services are rendered and will be subject to review by the Grade Level Director. A copy of the Supplemental Contract evaluation form must be provided to the employee by the principal or designee when an employee signs the supplemental contract. (Attachment #3)



Santa Rosa County School Board

**Supplemental Contract Employee
Evaluation**

Employee Name: _____

School Site: _____

Supplemental Contract Position: _____

School Year: 2019-2020

Relationship with students, parents, and community.

Unsatisfactory Needs Improvement Satisfactory

Compliance with all district and school policies.

Unsatisfactory Needs Improvement Satisfactory

Management of Program Responsibilities.

Unsatisfactory Needs Improvement Satisfactory

Positive Performance and Results

Unsatisfactory Needs Improvement Satisfactory

Employee Signature

Principal Signature

Date _____

Date _____

The employee signature acknowledges understanding of this evaluation, not agreement.

This evaluation will be on file at the school where the supplemental services are rendered.

Serving Santa Rosa County's Educational Needs Since 1869

9. Negotiate Master Contract language to define minimum performance requirements for supplemented positions. Clarify the use of supplemental contracts for services such as ticket taking, bus driving, concession stand operation, etc.
10. Remove language from Master Contract:
Appendix E, paragraph 6, (d)
Attend an orientation held by the district staff each year
11. Develop a checklist/flowchart for hiring supplemental contract employees.
12. Review and revise the Head Coach and Assistant Coach job descriptions.
13. Some employees could receive non-athletic and athletic supplements that total less than 36 %, but total more than three (3). We suggest negotiating a change to the Master Contract language to remove the three (3) supplement restriction but keep the 36% maximum supplement amount in place. Revise the supplement recommendation form accordingly.

Finding No. 7: Information Technology User Access

Response: A Security Incident Response Plan is in development.

Finding No. 8: Information Technology Risk Assessment

Response: A Risk Assessment Plan is in development.

In conclusion, let me reflect the sincere feeling of our school board and staff concerning the professional manner in which your staff conducted this audit. In the process of the audit, there always exists a mutual professional respect and consideration of each one's responsibility.

Sincerely,



Timothy S. Wyrosdick
Superintendent of Schools