

**STATE OF FLORIDA AUDITOR GENERAL**

**Operational Audit**

Report No. 2020-206  
June 2020

**BREVARD COUNTY  
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA  
Auditor General

## **Board Members and Superintendent**

During the 2018-19 fiscal year, Dr. Mark W. Mullins served as Superintendent of the Brevard County Schools from 8-11-18, Dr. Desmond Blackburn served as Superintendent before that date, and the following individuals served as School Board Members:

|   | <u>District No.</u> |
|---|---------------------|
| Misty Belford   | 1                   |
| Cheryl McDougall from 11-20-18                                      | 2                   |
| John Craig, Chair through 11-19-18                                  | 2                   |
| Tina Descovich, Chair from 11-20-18,<br>Vice Chair through 11-19-18 | 3                   |
| Matt Susin, Vice Chair from 11-20-18                                | 4                   |
| Katye Campbell from 11-20-18  | 5                   |
| Andy Ziegler through 11-19-18                                       | 5                   |

The team leader was Mark D. Kenny, CPA, and the audit was supervised by Tim L. Tucker, CPA.

Please address inquiries regarding this report to Edward A. Waller, CPA, Audit Manager, by e-mail at [tedwaller@aud.state.fl.us](mailto:tedwaller@aud.state.fl.us) or by telephone at (850) 412-2887.

This report and other reports prepared by the Auditor General are available at:

[FLAuditor.gov](http://FLAuditor.gov)

Printed copies of our reports may be requested by contacting us at:

**State of Florida Auditor General**

**Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722**

# BREVARD COUNTY DISTRICT SCHOOL BOARD

## **SUMMARY**

---

This operational audit of the Brevard County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2017-139. Our operational audit disclosed the following:

**Finding 1:** District school safety policies and procedures need improvement.

**Finding 2:** The District did not verify the eligibility of charter school teachers who received Florida Best and Brightest Teacher Scholarship awards. In addition, the District disbursed awards totaling \$1,909 to two individuals who were not defined as classroom teachers and, therefore, not eligible for the awards. A similar finding was noted in our report No. 2017-139.

**Finding 3:** As similarly noted in our report No. 2017-139, the District did not offer students the required number of virtual instruction program options.

**Finding 4:** Some unnecessary information technology user access privileges existed that increased the risk that unauthorized disclosure of sensitive personal information of students may occur.

**Finding 5:** District security controls related to user authentication and data loss prevention continue to need improvement to ensure the confidentiality, integrity, and availability of District data and information technology resources.

## **BACKGROUND**

---

The Brevard 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 Brevard County. The governing body of the District is the Brevard County District School Board (Board), which is composed of five elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2018-19 fiscal year, the District operated 106 elementary, middle, high, specialized, and adult/community schools; sponsored 12 charter schools; and reported 72,646 unweighted full-time equivalent students.

## **FINDINGS AND RECOMMENDATIONS**

---

### **Finding 1: School Safety**

State law<sup>1</sup> requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often

---

<sup>1</sup> Section 1006.07(4), Florida Statutes, as amended by Chapter 2018-3, Laws of Florida (The Marjory Stoneman Douglas High School Public Safety Act).

as other emergency drills. Pursuant to the Florida Fire Protection Code (Fire Code)<sup>2</sup> and Board policies,<sup>3</sup> fire emergency drills must generally be conducted every month that a facility is in session. In May 2019, the Florida Department of Education (FDOE) issued guidance to address the most frequently asked questions and reinforce the Legislature’s intent regarding the State law school safety provisions, including the frequency of school safety drills.

Board policies<sup>4</sup> require administrative procedures for handling all emergency evacuations and District administrative procedures<sup>5</sup> require schools to conduct ten evacuation drills per year. District emergency procedures<sup>6</sup> specify that both fire and critical incident drills are to be performed, and according to District personnel, active shooter and hostage situation drills are classified as critical incident drills. The emergency procedures require schools to maintain and complete a drill log and an after-action report to document the date and type of drill conducted, problems encountered during the drill, and recommendations for improvement. However, the District had not established procedures to require documented verifications to ensure that emergency drills were conducted and documented.

To determine whether, during the 2018-19 fiscal year, the District and District-sponsored charter schools conducted the required emergency drills (10 active shooter and hostage situation emergency drills and 10 fire emergency drills) at each of the 83 District elementary, middle, and high schools and 12 charter schools, we requested for examination support for 540 (270 active shooter and hostage situation and 270 fire) emergency drills at 24 selected District elementary, middle, and high schools and 3 selected charter schools. We found that District records were not maintained to demonstrate 137 (51 percent) of the 270 active shooter and hostage situation emergency drills and 161 (60 percent) of the 270 fire emergency drills.<sup>7</sup>

In response to our inquiries, District personnel indicated that school personnel were unaware that both drills were required monthly until the FDOE issued guidance in May 2019. Notwithstanding, State law and Fire Code established the frequency of the drills for the 2018-19 school year and the FDOE guidance was to reinforce the existing school safety requirements. Absent effective procedures to ensure the required active shooter and hostage situation and fire emergency drills, along with procedures to document the timely conduct of the drills, the District cannot demonstrate compliance with State law and the Fire Code or that appropriate measures have been taken to promote student and staff safety.

**Recommendation: The District should enhance procedures to demonstrate compliance with the State school safety laws. Such enhancements should include documented verifications that, for each month school is in session, District and charter schools conduct both active shooter and hostage situation and fire emergency drills.**

---

<sup>2</sup> Section 20.2.4.2.3 of the Florida Fire Prevention Code, 6th Edition (2017).

<sup>3</sup> Board Policy 7440.01, *Protection of Personnel and Property* (Adopted June 24, 2014).

<sup>4</sup> Board Policy Manual, PO 8420, *Emergency Evacuation of Schools*.

<sup>5</sup> Board Administrative Procedures, AP 8420, *Shelter in Place/Evacuation – Evacuation*.

<sup>6</sup> Brevard Public Schools, *Emergency Planning Guidebook* (2018).

<sup>7</sup> Of the 137 unsupported active shooter and hostage situation emergency drills, 121 related to the 24 selected District schools and 16 related to the 3 selected charter schools. Of the 161 unsupported fire emergency drills, 141 related to the 24 selected District schools and 20 related to the 3 selected charter schools.

## Finding 2: Florida Best and Brightest Teacher Scholarship Program

The Florida Legislature established the Florida Best and Brightest Teacher Scholarship Program<sup>8</sup> to reward classroom teachers<sup>9</sup> who achieved high academic standards during their own education. District personnel were responsible for determining teacher eligibility for the scholarships and annually submitting the number of eligible teachers to the FDOE. The FDOE then disbursed scholarship funds to the District for each eligible classroom teacher to receive a scholarship award as provided in State law.

According to District personnel, charter schools were required to submit to the District the number of charter school teachers determined to be eligible for the scholarships. However, the District had not established procedures to verify that scholarships were only awarded to eligible charter school classroom teachers. District personnel indicated that they relied on charter school personnel to determine the eligibility of the charter school teachers.

During the 2018-19 fiscal year, the District awarded scholarships totaling \$7.1 million to 4,376 District teachers and scholarships totaling \$409,899 to 332 charter school teachers. To determine whether the teachers met the eligibility requirements for the scholarships, we requested for examination District records supporting the eligibility of 40 (20 District teachers and 20 charter school teachers) who were awarded a total of \$162,604. District records were provided to evaluate awards to the District teachers and, subsequent to our request, the charter schools provided records to evaluate the eligibility of the charter school teachers. However, our procedures do not substitute for District responsibility to establish appropriate controls over the eligibility determinations for charter school scholarship recipients.

Our examination of District records disclosed that a District scholarship recipient awarded a \$1,200 scholarship and a charter school scholarship recipient awarded a \$709.41 scholarship were not eligible for the awards as they held positions (i.e., media specialist and science coach) that did not meet the statutory definition of a classroom teacher. In response to our inquiry, District and charter school personnel agreed that the charter school scholarship recipient was ineligible for the award and that the award occurred from an oversight. However, District personnel asserted that the District scholarship recipient was eligible for the award due to the individual's responsibilities. Absent effective procedures to verify the eligibility of all scholarship recipients, including charter school recipients, and to appropriately limit scholarships to eligible individuals, there is an increased risk that scholarships may be awarded to ineligible recipients. We noted a similar finding in our report No. 2017-139.

**Recommendation: The District should establish procedures to verify and ensure that scholarships are awarded only to eligible recipients. In addition, the District should take appropriate actions to remedy the ineligible awards totaling \$1,909.**

---

<sup>8</sup> Section 1012.731, Florida Statutes (2018). Chapter 2019-23, Laws of Florida, renamed the Program the Florida Best and Brightest Teacher Program and substantially revised the award process effective July 1, 2019. During the 2020 Legislative Session, legislation was passed (HB 641) to repeal the Program.

<sup>9</sup> 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.

### **Follow-Up to Management's Response:**

Management's response indicates that the District scholarship recipient was eligible for the award based on the individual's responsibilities which directly aligned to the State's definition of a classroom teacher. Notwithstanding this response, the referenced employee was a media specialist as defined in Section 1012.01(2)(c), Florida Statutes, and not a classroom teacher as defined in Section 1012.01(2)(a), Florida Statutes. As such, the individual was not eligible for the award and the District should take appropriate action to remedy the ineligible award.

### **Finding 3: Virtual Instruction Options**

State law<sup>10</sup> requires school districts, under certain conditions, to provide students the option of participating in part-time and full-time virtual instruction programs (VIP). Pursuant to that law, as the District is not in a sparsely populated county, the District must offer at least three options for part-time and full-time virtual instruction for all students in kindergarten through grade 12. To provide students with the required number of virtual instruction options, the District may contract with an FDOE-approved provider, the Florida Virtual School, another school district, or a virtual charter school or establish a District-operated VIP.<sup>11</sup>

During the 2018-19 fiscal year, the District enrolled 157 students in full-time and 5,193 students in part-time VIPs. However, the District only provided two virtual instruction options for students. In response to our inquiries, District personnel indicated that the third required virtual instruction option was not offered because the District could not finalize a contract with another school district as part of a reciprocal inter-district agreement.

Without providing students in all grade levels with three options for virtual instruction, the District limited student access to virtual instruction and cannot demonstrate compliance with State law. Similar findings were noted in our report Nos. 2017-139 and 2013-094.

**Recommendation: The District should ensure that students are offered at least three virtual instruction options as required by State law.**

### **Finding 4: Access to Sensitive Personal Information of Students**

The Legislature has recognized in State law<sup>12</sup> 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 employees from accessing information unnecessary for their assigned job responsibilities and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent employees from accessing sensitive personal information of students inconsistent with their responsibilities.

<sup>10</sup> Section 1002.45(1)(b), Florida Statutes.

<sup>11</sup> Section 1002.45(1)(c), Florida Statutes.

<sup>12</sup> Section 119.071(5)(a), Florida Statutes.

Pursuant to State law<sup>13</sup> the District identified each student using a Florida education identification number assigned by the FDOE. However, student SSNs are included in the student records maintained within the District management information system (MIS). Student SSNs are maintained in the District MIS to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and provide student transcripts to colleges, universities, and potential employers based on student-authorized requests. Board policies<sup>14</sup> allow designated District employees access to sensitive personal information of students in the exercise of their respective job responsibilities.

As of August 2019, the District MIS contained sensitive personal information for 338,061 students, including 36,339 current and 301,722 former District students, and 5,378 District employees had IT user access privileges to that information. However, according to District personnel, periodic evaluations of such access were not performed.

As part of our audit procedures, we inquired of District personnel and examined District records supporting 30 selected District employees with access to the sensitive information of students. We determined that the 30 employees, including assistant principals and elementary education teachers, did not require such access. District personnel agreed with our determination and indicated that, by May 2020, all student SSNs would be encrypted in the District MIS and all users would be assigned appropriate access based upon their job requirements.

District personnel also indicated that the MIS did not include a mechanism to differentiate the access privileges to current student information from the access privileges to former student information and employees with access privileges to both former and current student information did not always have a demonstrated need for such access. The existence of unnecessary IT user access privileges increases the risk of unauthorized disclosure of sensitive personal information of students and the possibility that such information may be used to commit a fraud against current or former District students or others.

**Recommendation: To ensure that sensitive personal information of students is properly safeguarded, the District should document periodic evaluations of the necessity for IT user access privileges to such information and timely remove any inappropriate or unnecessary access privileges detected. If an employee only requires occasional access to the information, the privileges should be granted only for the time needed. In addition, the District should take appropriate action, such as upgrading the District MIS, to differentiate IT user access privileges to current student information from access privileges to former student information.**

**Finding 5: Information Technology Security Controls – User Authentication and Data Loss Prevention**

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

<sup>13</sup> Section 1008.386, Florida Statutes.

<sup>14</sup> Board Policies 8330 – *Student Records*, and 8350 - *Confidentiality*.

Without adequate security controls related to user authentication and data loss prevention, the risk is increased that the confidentiality, integrity, and availability of District data and IT resources may be compromised. Similar findings were noted in our audit report Nos. 2017-139 and 2014-089.

**Recommendation: District management should improve security controls related to user authentication and data loss prevention to ensure the continued confidentiality, integrity, and availability of District data and IT resources.**

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

---

The District had taken corrective actions for applicable findings included in our report No. 2017-139 except as noted in Findings 2, 3, and 5 as shown in Table 1.

**Table 1  
Findings Also Noted in Previous Audit Reports**

| <b>Finding</b> | <b>2015-16 Fiscal Year<br/>Operational Audit<br/>Report No. 2017-139,<br/>Finding</b> | <b>2012-13 Fiscal Year<br/>Operational Audit<br/>Report No. 2014-089,<br/>Finding</b> | <b>2011-12 Fiscal Year<br/>Statewide Operational<br/>Report No. 2013-094,<br/>Finding</b> |
|----------------|---|---|---|
| 2              | 4   | Not Applicable  | Not Applicable  |
| 3              | 7   | Not Applicable  | 5   |
| 5              | 8   | 10  | Not Applicable  |

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

---

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida’s citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from April 2019 to November 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. 2017-139.

- 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, systems development and maintenance, network configuration management, system backups, and disaster recovery.
- Evaluated District procedures for maintaining and reviewing employee access to IT data and resources. We examined District records supporting the necessity for all 72 finance users and 44 human resource users to have profiles that allowed them to update key finance or human resource applications.
- 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.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, from the population of 5,378 individuals who had

access to sensitive personal student information, we examined the access privileges of 30 selected employees to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.

- Analyzed the District's General Fund total unassigned and assigned fund balances at June 30, 2019, to determine whether the total was less than 3 percent of the fund's revenues, as specified in Section 1011.051, Florida Statutes. We also performed analytical procedures to evaluate the District's ability to make future debt service payments.
- From the population of expenditures totaling \$49.4 million and transfers totaling \$62.6 million during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, sales tax, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$6.1 million and \$25.4 million, respectively, to determine District compliance with the restrictions imposed on the use of these resources, including compliance with Section 1011.71(2)(e), Florida Statutes.
- From the population of \$2.5 million total workforce education program funds expenditures for the audit period, examined District records supporting 30 selected expenditures totaling \$31,094 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 361,044 contact hours for 2,538 adult general education instructional students during the audit period, examined District records supporting 4,100 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.
- Examined District records to determine whether the District established an audit committee and followed prescribed procedures to contract for audit services pursuant to Section 218.391, Florida Statutes, for the 2016-17 and 2017-18 fiscal years.
- Examined District records to determine whether the Board employed an internal auditor pursuant to Section 1001.42(12)(l), Florida Statutes.
- To determine the legal authority for the six payments totaling \$156,110 during the 2016-17, 2017-18, 2018-19 fiscal years by the District to its direct-support organization, examined salary time and effort and other District records supporting the payments.
- Reviewed Board policies and District procedures and evaluated controls over the Transportation Department inventories for the audit period to determine the adequacy of District controls for safeguarding inventory items.
- Examined the Superintendent's contract to determine whether the severance pay provision complied with Section 215.425(4), Florida Statutes.
- Examined District records for the audit period for 15 employees and 15 contractors selected from the population of 9,069 employees and 1,082 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Examined Board policies, District procedures, and related records for school volunteers for the audit period to determine whether the District searched prospective volunteers' names against the Dru Sjodin National Sexual Offender Public Web site maintained by the United States Department of Justice, as required by Section 943.04351, Florida Statutes.
- Examined District records supporting the eligibility of:
  - 20 selected District recipients of the Florida Best and Brightest Teacher Scholarship Program awards from the population of 4,376 District teachers who received scholarships awards totaling \$7.1 million during the audit period.

- 20 selected charter school recipients of the awards from the population of 332 charter school teachers who received scholarships awards totaling \$409,899 during the audit period.
- Evaluated the District's 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 Florida Department of Education (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 1001.42(6), Florida Statutes.
- Evaluated Board policies and District procedures to ensure health insurance was provided only to eligible employees, retirees, and dependents and that, upon an employee's separation from District employment, insurance benefits were timely canceled as appropriate based on Board policies. We also determined whether the District had procedures for reconciling health insurance costs to employee, retiree, and Board approved contributions.
- Evaluated District procedures for bidding and purchasing health insurance to determine compliance with Section 112.08, Florida Statutes.
- For the one significant construction project with expenditures totaling \$4.2 million and in progress during the audit period, examined documentation for project expenditures of \$2.1 million to determine compliance with Board policies and District procedures and provisions of State laws and rules. Also, for the design-build construction management contract with guaranteed maximum price of \$5.9 million, we:
  - Examined District records to determine whether the design-build construction manager and architect were properly selected.
  - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether such procedures ensured subcontractors were properly selected and licensed.
  - Examined District records to determine whether architects were properly selected and adequately insured.
  - Determined whether the Board established appropriate policies and District procedures addressing negotiation and monitoring of general conditions costs.
  - Examined District records supporting eight selected payments totaling \$2.1 million to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
  - Examined District records to determine whether the project progressed as planned and was cost effective and consistent with established benchmarks, and whether District records supported that the contractor performed as expected.
  - Examined District records supporting one selected payments totaling \$76,319 to determine whether the District made use of its sales tax exemption to make direct purchases of materials, or documented its justification for not doing so.
- Examined copies of the most recent annual fire safety, casualty safety, and sanitation inspection reports for 25 of the 90 District facilities to determine if deficiencies were timely corrected and whether inspection reports were presented to the Board as required.

- Evaluated District procedures to ensure that only qualified individuals perform maintenance-related projects.
- 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.
- Interviewed District personnel and reviewed supporting documentation to evaluate whether the District effectively monitored charter schools.
- Reviewed the audit reports for the 12 District-sponsored charter schools and the District's direct-support organization to determine whether the required audits were performed for the audit period. We also determined whether the 2018-19 fiscal year audits were performed, as applicable, pursuant to Chapters 10.700 and 10.850, Rules of the Auditor General, and Section 1001.453, Florida Statutes.
- For the only charter school terminated in the 2018-19 or 2 preceding fiscal years, evaluated District procedures to determine whether applicable funds and property appropriately reverted to the District and whether the District did not assume debts of the school, except as previously agreed upon by the District.
- Evaluated the sufficiency of District procedures to determine whether District charter schools were required to be subjected to an expedited review pursuant to Section 1002.345, Florida Statutes.
- Evaluated District procedures for allocating Title I funds to ensure compliance with Section 1011.69(5), Florida Statutes. We also examined District records to determine whether the District identified eligible schools, including charter schools, limited Title I allocations to eligible schools based on the threshold established by the District for the 2017-18 school year or the Statewide percentage of economically disadvantaged student, and distributed all remaining funds to all eligible schools in accordance with Federal law and regulations.
- Evaluated District procedures and examined District records to determine whether the procedures were effective for distributing the correct amount of local capital improvement funds to its eligible charter schools by February 1, 2018, pursuant to Section 1013.62(3), Florida Statutes.
- Examined District records and evaluated construction planning processes for the audit period to determine whether processes were comprehensive, included consideration of restricted resources and other alternatives to ensure the most economical and effective approach, and met District short-term and long-term needs.
- Evaluated District procedures for identifying facility maintenance needs and using appropriate resources to address those needs.
- Evaluated District procedures for determining maintenance department staffing needs. We also determined whether such procedures included consideration of appropriate factors and performance measures that were supported by factual information.
- Determined whether the District used supplemental academic instruction and research-based reading instruction allocations to provide, to the applicable schools, pursuant to Section 1011.62(9), Florida Statutes, an additional hour of intensive reading instruction to students every day, schoolwide during the audit period.
- Evaluated the adequacy of District Virtual Instruction Program policies and procedures to ensure compliance with Section 1002.45, 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.

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

Sherrill F. Norman, CPA  
Auditor General

# MANAGEMENT'S RESPONSE

## School Board of Brevard County

2700 Judge Fran Jamieson Way • Viera, FL 32940-6601  
Mark W. Mullins, Ed.D., Superintendent



May 18, 2020

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

Dear Ms. Norman:

Listed below are responses to preliminary and tentative audit findings and recommendations noted in your letter dated April 20, 2020. These audit findings and responses are provided for the fiscal year ending June 30, 2019.

**Finding No. 1: School Safety:  
District school safety policies and procedures need improvement.**

Brevard County District School Board (BPS) has implemented the recommendation provided for Finding 1: School Safety. The following details provide further explanation regarding how our understanding of the law progressed and how we have implemented the recommendation.

During the 2018-2019 school year, Brevard Public Schools (BPS) required schools to conduct as many critical incident drills as fire drills which provided for 10 combined emergency drills during the school year. Frequency of drills was listed in BPS Administrative Procedures. The 2018 version of Florida Statute 1006.07(4) included the following: "Drills for active shooter and hostage situations shall be conducted at least as often as other emergency drills."

The National Fire Protection Association (NFPA) Fire Prevention Code (Adopted, Florida Fire Prevention Code) Section 10.6 entitled "Fire Drills" states in paragraph 2 regarding Drill Frequency, "Emergency egress and relocation drills...shall be held with sufficient frequency to familiarize occupants with the drill procedure and to establish conduct of the drill as a matter of routine." The NFPA Life Safety Code (Adopted, Florida Fire Prevention Code) Section 15.7.2 entitled "Emergency Egress Drills" states in paragraph 3, "Emergency egress drills shall be conducted as follows: (1) Not less than one emergency egress drill shall be conducted every month the facility is in session."

Brevard Public Schools (BPS) and the Brevard County Sheriff's Office (BCSO) work together to make decisions regarding school emergency operations. Collaboratively a plan was developed to effectively accomplish drills by integrating fire drills with critical incident drills/active shooter drills during the 2018-2019 school year. The critical incident/active shooter drills could also include a fire alarm activation. The Director of District & School Security (a position contracted through the Brevard County Sheriff's Office) provided guidance to principals during trainings and through the School Emergency Operations Plan (SEOP) to conduct 10 drills for the 2018-2019 school year. By design these drills added a variety of layers that required staff to think and react to different scenarios. It was believed this frequency met the requirements of Florida Statute 1006.07(4), NFPA Section 10.6, and NFPA Section 15.7.2 because critical incident drills were conducted at least as often as fire drills which resulted in monthly emergency drills – some of which were fire drills, some of which were critical incident drills and some of which were a combination of both. It is important to note that in active shooter scenarios, it is appropriate for some personnel to hide and for others to evade the threat by evacuating. Therefore, these drills also contained an emergency egress component. The BCSO also produced a video for schools to show to students in grades K-8 after critical incident drills for the purpose of reinforcing the proper actions to take during a critical incident.

After receiving the letter to Superintendents from the Commissioner dated May 31, 2019 that stated that each type of drill must be conducted monthly, District and School Security modified training to principals and the SEOP to include two (2) fire drills and two (2) critical incident drills within the first four (4) weeks of school, and one (1) of

Phone: (321) 633-1000, ext. 402 • FAX: (321) 633-3432



An Equal Opportunity Employer

each per month after that for the 2019-2020 school year. The first four (4) weeks of school ended within the month of September. BPS is currently in the process of updating Board Policy 8420 and Administrative Procedures 8420.

The procedures in place during the 2018-2019 school year to perform supervisory reviews of drill logs and after-action reports were for District and School Security Office personnel to open the uploaded MS Word documents each school submitted after each drill to the SEOP via a SharePoint collaborative site. After examining each document, a spreadsheet was produced to list the frequency of drills each school had submitted. This spreadsheet was then shared with principals and senior staff. Principals were then reminded to complete their designated fire drills and critical incident drills. This process proved to be cumbersome and sometimes there were errors during the saving and uploading process that lost documentation.

During the 2019-2020 school year, this process was improved. A digital database was created by our Educational Technology Department in conjunction with District Operations for principals to document their after-action reports and log their drills. The database is now checked each month school is in session by District Security to ensure compliance. Automated warning messages are sent to principals during the last week of each month if they have not yet submitted their documentation of both type of drills. On the first school day of the new month, principals are held accountable if their documentation for the previous month's drills is not complete. This new process began in January 2020.

Additional dates of interest that demonstrate commitment to the safety of our students and staff include the following:

- In the summer of 2018, the School Emergency Operational Plan (SEOP) was developed and principals were instructed how to complete their individual school's SEOP and how to document drills to include logs and after-action reports.
- In July 2019, an updated version of the School Emergency Operational Plan (SEOP) was created and principals were trained to use it. This included the necessity to conduct both a fire drill and a critical incident/active shooter drill each month as specified by the Commissioner's memorandum dated May 31, 2019.
- On July 01, 2019, a memorandum was provided to principals regarding a video that was required to be watched after critical incident drills to reinforce the drills.
- On February 07, 2019 and updated on December 05, 2019, the Superintendent's Mandatory Procedures memorandum was sent to principals. This contained language that directed all principals to conduct their required drills to include logs and after-action reports.
- In January 2020, principals were trained to utilize the new digital database to record drill logs and after-action reports. This system holds principals accountable monthly.
- During the week of February 17, 2020, District Security planned and coordinated a comprehensive drill across our district utilizing RAVE (mass communication panic button application). This drill allowed staff to utilize RAVE in a way that would simulate immediate notification to all first responders in the event of a critical incident. BPS began implementation of RAVE in the 2018-2019 school year.

In conclusion, BPS has implemented the recommendation of this finding. BPS in conjunction with BCSO will continue to refine and modify drill procedures as required by legislation, the DOE Office of Safe Schools, and the Commissioner.

**Finding No. 2: Florida Best and Brightest Teacher Scholarship Program:**

**The District did not verify the eligibility of charter school teachers who received Florida Best and Brightest Teacher Scholarship awards. In addition, the District disbursed awards totaling \$1,909 to two individuals who were not defined as classroom teachers and, therefore, not eligible for the awards. A similar finding was noted in our report No. 2017-139.**

Effective procedures are in place to verify eligibility of scholarships and ensure appropriate payments. The charter school has been requested to reimburse the state for the ineligible payment.

The District believes that the district scholarship recipient is eligible for the Best and Brightest award based on the individual's responsibilities which directly align to the state's definition of a classroom teacher. The teacher is part of

the activity wheel at the school and has 466 students assigned to her throughout the year. She is responsible to address state standards within the assigned courses, create lesson plans and hold students accountable for learning.

**Finding No. 3: Virtual Instruction Options:**

**As similarly noted in our report No. 2017-139, the District did not offer students the required number of virtual instruction program options.**

The District agrees that its inability to complete a contract with another school district, despite repeated attempts, resulted in two virtual instruction options for students. The District maintains that students' right to choose other virtual instruction programs within the state was not impeded by the lack of a third contract. F.S. 1002.31(2)(a) establishes that "each district school board or charter school shall allow a parent from any school district in the state, whose child is not subject to a current expulsion or suspension, to enroll his or her child in and transport his or her child to any public school, including charter schools, that has not reached capacity in the district"(includes virtual). Therefore, students in Brevard had the ability to potentially enroll in every virtual instruction program in Florida regardless of the status of a District negotiated contract.

Corrective action has been implemented to ensure that students have three choices of virtual instruction programs. The District has two contracts in place, allowing students access to the Brevard Virtual School as well as Pasco eSchool and Lee Virtual School. We anticipate the same contracts to be in place for the 2020-2021 school year, thus ensuring continued compliance.

**Finding No. 4: Access to Sensitive Personal Information of Students:**

**Some unnecessary information technology user access privileges existed that increased the risk that unauthorized disclosure of sensitive personal information of students may occur.**

The District agrees that user access privileges should be closely monitored for sensitive personal information. Educational Technology has purchased a software package to encrypt social security numbers of staff and students and expects full implementation of student encryption data to be completed by August 2020. Additional controls are also being developed and implemented to manage all new user access requests after the August 20 implementation.

**Finding No. 5: Information Technology Security Controls-User Authentication and Data Loss Prevention:**

**District security controls related to user authentication and data loss prevention continue to need improvement to ensure the confidentiality, integrity, and availability of District data and information technology resources.**

The District agrees that improved security, related to user authentication and data loss, is paramount. The District has adopted industry standards (NIST & FIPS 199) as we further develop controls of our user access. These controls include improved internal auditing, access control deactivation protocols, and our applications steering committee for continued review and improvement of access controls. In addition to encrypting hard drives of vulnerable mobile devices, the District also has projects in place for student SSN encryption with the staff encryption project to follow. These projects will strengthen the District's data loss prevention posture.

Sincerely,



Mark W. Mullins Ed.D.  
Superintendent

C: Board Members  
Audit Committee  
Cindy Lesinski  
Jo Ann Clark