

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-020
September 2021

**LAFAYETTE COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Robert (Robby) Edwards served as Superintendent of the Lafayette County Schools and the following individuals served as School Board Members:

	<u>District No.</u>
Darren Driver	1
Jeff Walker	2
Marion McCray, Vice Chair	3
Amanda Hickman, Chair	4
Taylor McGrew	5

The team leader was Nicole Lee, and the audit was supervised by Glenda K. Hart, CPA.

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

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LAFAYETTE COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Lafayette County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-030. Our operational audit disclosed the following:

Finding 1: Contrary to State law, the District did not always provide mental health awareness and assistance training to school personnel. In addition, the District did not always document compliance with State Board of Education rules requiring the District to provide students in grades 6 through 12 a minimum of 5 hours of instruction related to mental health awareness and assistance.

Finding 2: As similarly noted in our report No. 2019-030, District controls over vendor services and related payments could be enhanced.

Finding 3: The District did not consistently treat an individual who provided legal services for the District as either an employee or an independent contractor. As a result, the District may have incurred unnecessary costs for these services and enrolled an ineligible participant in the FRS.

Finding 4: Some unnecessary information technology user access privileges existed that increased the risk for unauthorized disclosure of sensitive personal information of students to occur. A similar finding was noted in our report No. 2019-030.

BACKGROUND

The Lafayette 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 Lafayette County. The governing body of the District is the Lafayette 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 2020-21 fiscal year, the District operated one elementary and one middle/high school and reported 1,142 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Mental Health Care Services

Pursuant to State law,¹ the District received a mental health assistance allocation totaling \$138,394 for the 2020-21 fiscal year to establish or expand school-based mental health care services and related training. State Board of Education (SBE) rules² require the District to annually provide to students in grades 6 through 12 a minimum of 5 hours of instruction related to mental health awareness and

¹ Section 1011.62(16), Florida Statutes.

² SBE Rule 6A-1.094124(4), Florida Administrative Code.

assistance, including suicide prevention and the impacts of substance abuse. Failure to comply with SBE rule requirements may result in the imposition of sanctions specified in State law.³ In addition, State law⁴ requires the District to designate a school safety specialist to ensure that District school personnel receive youth mental health awareness and assistance training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist and generally complied with applicable school mental health awareness and assistance instruction and training requirements. However, although we requested, District records were not provided to evidence the date(s) that the minimum 5 hours of mental health awareness and assistance instruction was provided to students in grades 6 through 12. In addition, we examined District records for 22 of the 222 District school employees, as of April 20, 2021, and found that 3 of the 22 employees had not completed the required youth mental health awareness and assistance training.

In response to our inquiry, District personnel indicated that the required instruction was provided to students in grades 6 through 12 using Web-based modules, but records were not maintained to evidence that instruction. District personnel also indicated that, due to oversights, the 3 employees did not receive the required training.

Youth mental health awareness and assistance instruction and training helps individuals identify and understand the signs of emotional disturbance, mental illness, and substance use disorders and provides school personnel with the skills to help a person who is developing or experiencing an emotional disturbance, mental health, or substance use problem. Without the required instruction and training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing youth mental health awareness and assistance instruction and training, the District cannot demonstrate compliance with State law and SBE rules. In addition, documented instruction and training enhances public awareness of District efforts to provide essential educational services.

Recommendation: The District should establish procedures to ensure that:

- **District records demonstrate that students in grades 6 through 12 receive at least 5 hours of mental health awareness and assistance instruction as required by SBE rules.**
- **All school personnel within the District receive youth mental health awareness and assistance training as required by State law.**

Finding 2: Vendor Services

State law⁵ provides that the Board constitutes the contracting agent for the District and, as such, the Board is responsible for establishing effective controls for approving and managing contracts for goods and services. Effective vendor services management requires and ensures that contract provisions establish the basis for payment and that records are maintained to evidence that personnel with direct knowledge of the services confirm satisfactory receipt before payments are made.

³ Section 1008.32, Florida Statutes.

⁴ Section 1012.584, Florida Statutes.

⁵ Section 1001.41(4), Florida Statutes.

For the period July 1, 2020, through April 15, 2021, the District incurred payments totaling \$426,573 related to 18 vendor service contracts. To evaluate District controls over these services and the related payments, we examined District records supporting payments totaling \$296,733 for 8 contracts and scanned other District records for vendor services. We found that District controls over legal, school resource officer (SRO), and student therapy services and related payments could be enhanced. Specifically:

- In 2012, the Board approved a contract with an attorney to be the Attorney of the Board, attend Board meetings, and advise the Board on legal matters. The contract provided that the attorney would be compensated annually the same as a Board member⁶ and that any services beyond those specified in the contract would be negotiated by the Board and the attorney and require specific Board authorization for payment.

For the period July 1, 2020, through April 15, 2021, the District paid the attorney and her firm \$35,074 for legal services.⁷ Our examination of District records disclosed that the amount included \$20,018 paid to the attorney as the Attorney of the Board and \$15,056 to the attorney's firm for services related to due process trial services. The costs for the trial services were supported by invoices for research and preparation billed at \$95 per hour and trial services billed at \$140 per hour; however, although we requested, District records were not provided to evidence that the Board approved a contract for, or otherwise authorized, these services and related costs.

In addition, although State law⁸ prohibits an employee of an agency from holding a contractual relationship with any business entity doing business with an agency of which he or she is an employee, records were not available to demonstrate the District's consideration of a related party relationship prior to obtaining services from the attorney's firm.

- For the 2020-21 fiscal year, the Board entered into a 12-month contract with the Lafayette County Sheriff's Office to provide an SRO at each of the two District schools, and requiring a minimum of 40 hours per work week for each SRO and monthly payments of \$15,833. One SRO provided time sheets to the District Finance Office and the other SRO did not, and neither the time sheets nor other District records evidenced that school personnel with direct knowledge of the SRO services confirmed that the services conformed to the contract terms and related invoices.
- For the period July 1, 2020, through April 15, 2021, the District paid \$46,079 to four companies for student therapy services at the two schools. Contracts with the four companies stipulated that therapists would perform services for \$22.50 to \$100 per hour, or at a fixed rate by service. We found that service rates billed on the company invoices agreed with the respective contract terms. However, although we requested, District records were not provided to demonstrate that someone with direct knowledge of the services confirmed that the services conformed to applicable contract terms and related invoices.

Absent effective procedures for documenting authorization for and verification of vendor services, there is an increased risk that the District may overpay for services, the services may not be received consistent with the Board's expectations, and any overpayments that occur may not be timely detected and recovered. A similar finding was noted in our report No. 2019-030.

Recommendation: The District should enhance procedures to ensure that:

- **The basis for legal services and related costs are established in a Board-approved contract or otherwise authorized by the Board before the services are performed.**

⁶ Board members received \$26,691 annually.

⁷ As noted in Finding No. 3, the District paid the Board Attorney as both an employee and a contractor, contrary to State law.

⁸ Section 112.313(7)(a), Florida Statutes.

- **Prior to payment, employees with direct knowledge of the SRO and student therapy services document confirmation that the services conformed to applicable contract terms and invoices.**

In addition, the District should consult with the Commission on Ethics as to the appropriateness of the District’s arrangement with the attorney and the attorney’s firm.

Finding 3: Employee and Independent Contractor Classifications

State law⁹ provides that participation in the Florida Retirement System (FRS) is generally compulsory for full-time employees and officers of district school boards. State law¹⁰ defines full-time employees and officers as any person receiving salary payments for work performed in a regularly established position. FRS Division of Retirement (FRS DOR) rules¹¹ provide that FRS membership is not permitted for independent contractors and specify instructions and guidelines for determining whether an individual should be classified as an employee or independent contractor. Similarly, for the purposes of Federal employment taxes and income tax withholding, an employer or worker may file a form¹² with the Internal Revenue Service (IRS) requesting the IRS to determine, whether services provided are those of an employee or independent contractor.

The FRS DOR guidelines include several factors to aid in determining whether an individual is an employee or independent contractor. For example:

- An employee usually works for one organization, although a person may work for a number of people or organizations and still be an employee of one or all of them. Whereas an independent contractor typically provides services to two or more unrelated persons or firms at the same time.
- An employee usually submits oral or written reports to an employer to account to the employer for his or her actions. In contrast, an independent contractor makes services available to the general public, for example, by having an office and holding business licenses.
- An employee usually works on the premises of an employer. While performance of work on the employer’s premises is not controlling in itself, it does imply that the employer has control over the employee.

As discussed in Finding 2, during the 2020-21 fiscal year, the District paid \$26,691 for employment compensation to an attorney as the Attorney of the Board and paid the attorney’s firm \$15,056 as an independent contractor for due process trial services. Considering the FRS DOR guidelines, it appears that the attorney’s firm would classify as an independent contractor as the attorney is the only attorney in the firm and the firm offers legal services to two or more different individuals and entities at the same time; makes legal services available to the general public and holds a business license; does not report all time worked to the District; and has a physical business office located separate from the District. In addition, District personnel did not maintain a District position description for the attorney, or list the position on the Board salary schedule. However, according to FRS DOR rules, the determination of an employee or independent contractor classification is solely within the jurisdiction of the FRS DOR and is based in substantial part on information furnished on Form ERQ-1, FRS Employment Relationship

⁹ Section 121.051(1), Florida Statutes.

¹⁰ Section 121.021(11), Florida Statutes.

¹¹ Rule 60S-1.004(3)(g) and 60S-6.001(33), Florida Administrative Code.

¹² Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

Questionnaire, completed by the employing agency and person performing the services. Retroactive adjustments of retirement contributions are required for any agency that improperly excludes or enrolls a person in the FRS.

According to District personnel, the District provided a copy of the Attorney of the Board contract to the FRS in 2015, began classifying the attorney as a District employee that year, and, from 2015 through June 2021, made FRS, social security, and Medicare contributions totaling \$12,569, \$9,303, and \$2,176, respectively, based on compensation payments to the attorney. However, District personnel did not obtain a determination from the FRS DOR or the IRS regarding the attorney's classification as an employee or independent contractor and, although we requested, District records were not provided to demonstrate the basis for treating the attorney as both a Board employee and an independent contractor.

Absent an FRS DOR determination that the Attorney of the Board is an employee of the Board, the Attorney does not appear to qualify for FRS membership and the District may have incurred unallowable and unnecessary FRS contribution costs. In addition, should it be determined that the attorney is an independent contractor, the District may have also incurred unallowable and unnecessary Federal employment taxes.

Recommendation: The District should request the FRS DOR and IRS to make determinations regarding whether the Attorney of the Board should be classified as an employee or independent contractor and take appropriate actions based on the determinations.

Finding 4: Information Technology User Access Privileges – Sensitive Personal Information

The Legislature has recognized in State law¹³ 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 responsibilities and provide for documented, periodic evaluations of information technology (IT) user access privileges to help prevent individuals from accessing sensitive personal information inconsistent with their duties. Board policies¹⁴ 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 State and Federal laws and State Board of Education rules, and District employees are required to certify that they will comply with these requirements.

The District management information system (MIS) provides for student records data processing and the District maintains current and former student information, including SSNs, in the District MIS. Student SSNs are included in the student records maintained within the District MIS¹⁵ to, for example, register newly enrolled students and transmit that information to the FDOE through a secure-file procedure and

¹³ Section 119.071(5)(a), Florida Statutes.

¹⁴ Board Policy 5.19, Student Records.

¹⁵ The North East Florida Educational Consortium (NEFEC) provides student records data processing services for the District and maintains student information, including student SSNs, in District MIS.

to provide student transcripts to colleges, universities, and potential employers based on authorized requests.

While MIS controls, including documented periodic evaluations of employee access to the SSN field, were in place to generally limit access to the student SSN field to those employees who require it to perform their job duties, our examination of information contained in the MIS disclosed that student SSNs were stored in two additional student identification fields for 6,212 former and 340 current District students. We evaluated the access privileges of 36 employees who had access to the two fields and noted 30 employees, such as teachers, school principals, and school nurses, who did not require access to student SSNs to perform their job duties. In response to our inquiry, District personnel indicated that the periodic evaluation of employee access to student SSNs did not identify the unnecessary access because District personnel were unaware that the two fields contained SSN information.

The existence of unnecessary IT user 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 current or former District students. A similar finding was noted in our report No. 2019-030.

Recommendation: To ensure that sensitive personal information of students is properly safeguarded, the District should limit access privileges to only that information required for users to perform their assigned job duties and enhance procedures for conducting periodic evaluations of IT user access privileges to ensure that inappropriate or unnecessary access privileges are detected and promptly removed.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-030, except that Finding 2 and 4 were also noted in that report as Finding 2 and 3.

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 2021 through June 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected District processes and administrative activities, including, but not limited to, District information technology resources and related controls, school safety, fiscal transparency, compensation, and other expenses. For those areas, our audit objectives were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned

responsibilities in accordance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines.

- Examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, reliability of records and reports, and safeguarding of assets, and identify weaknesses in those controls.
- Determine whether management had taken corrective actions for findings included in our report No. 2019-030.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to our audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included transactions, as well as events and conditions, occurring during the 2020-21 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 applicable laws, rules, Board policies and District procedures, and other guidelines, and interviewed District personnel to obtain an understanding of applicable processes and administrative activities.

- Reviewed Board information technology (IT) policies and District 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 selected access privileges to District enterprise resource planning (ERP) system finance and human resources (HR) applications to determine the appropriateness and necessity of the access based on employee 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 examined District records supporting the propriety of update access privileges to selected critical ERP systems for finance and HR application functions for the 16 employee accounts.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 36 employees with access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job duties.
- Evaluated District procedures to prohibit former employee access to electronic data files. We also reviewed selected user access privileges for the 7 employees who separated from District employment during the audit period to determine whether the access privileges had been timely deactivated.
- Evaluated Board security policies and District procedures governing the classification, management, and protection of sensitive and confidential information.
- Determined whether a comprehensive IT disaster recovery plan was in place, designed properly, operating effectively, and had been recently tested.
- 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 established 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.
- Evaluated Board policies and District procedures and examined supporting documentation to determine whether audit logging and monitoring controls were configured in accordance with IT best practices.
- Evaluated the physical access controls at the District data center to determine whether vulnerabilities existed.
- Determined whether a fire suppression system had been installed in the District data center.
- From the population of \$99,510 total workforce education program funds expenditures during the period July 1, 2020, through June 24, 2021, examined District records supporting 13 selected expenditures totaling \$96,869 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).
- Examined District records supporting 370 reported contact hours for the six adult general instructional students during the Fall 2020 semester to determine whether the District reported the instructional contact hours in accordance with State Board of Education (SBE) Rule 6A-10.0381, Florida Administrative Code.

- Examined the District Web site to determine whether the 2020-21 fiscal year proposed, tentative, and official budgets were prominently posted pursuant to Section 1011.035(2), Florida Statutes. In addition, we determined whether the Web site contained the required graphical representations, for each public school within the District and for the District, of summary financial efficiency data and fiscal trend information for the previous 3 years, and a link to the Web-based fiscal transparency tool developed by the Florida Department of Education (FDOE).
- From the compensation payments totaling \$6.6 million to 220 employees during the period July 2020 through March 2021, examined District records supporting compensation payments totaling \$82,550 to 30 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- Examined District records supporting teacher salary increase allocation payments totaling \$187,587 to 81 teachers and the required reports submitted to the FDOE (salary distribution plan and expenditure report) to determine whether the District submitted applicable reports to the FDOE and used the funds in compliance with Section 1011.62(18), Florida Statutes.
- Examined District records during the period July 2020 through April 2021 for 20 employees and 12 contractor workers selected from the population of 222 employees and 12 contractor workers to assess whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening.
- Evaluated the effectiveness of Board policies and District procedures for ethical conduct for instructional personnel and school administrators, including reporting responsibilities related to employee misconduct which affects the health, safety, or welfare of a student, to determine the sufficiency of those policies and procedures to ensure compliance with Section 1001.42(6), 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 to determine whether the Board had adopted appropriate mental health awareness policies and the District implemented procedures to promote the health, safety, and welfare of students and ensure compliance with Sections 1011.62(16) and 1012.584, Florida Statutes, and SBE Rule 6A-1.094124, Florida Administrative Code.
- Reviewed Board policies and District procedures related to identifying potential conflicts of interest. For the eight District employees required to file statements of financial interests or holding key positions, we reviewed Florida Department of State, Division of Corporation, records, statements of financial interests, and District records to identify any potential relationships with District vendors that represented a potential conflict of interest.
- Determined whether non-compensation expenditures were reasonable, correctly recorded, adequately documented, for a valid District purpose, properly authorized and approved, and in compliance with applicable State laws, SBE rules, contract terms and Board policies; and applicable vendors were properly selected. Specifically, from the population of non-compensation expenditures totaling \$2.2 million during the period July 1, 2020, through April 15, 2021, we evaluated documentation supporting 30 selected payments for general expenditures totaling \$67,633.
- From the population of payments for the period July 1, 2020, through April 15, 2021, totaling \$426,573 relating to 18 contracts, examined supporting documentation, for 8 contracts with payments totaling \$296,733 to determine whether:
 - The District complied with applicable competitive selection requirements (e.g., SBE Rule 6A-1.012, Florida Administrative Code).

- The contracts clearly specified deliverables, time frames, documentation requirements, and compensation.
- District records evidenced that services were satisfactorily received and conformed to contract terms before payment.
- The payments complied with contract provisions.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

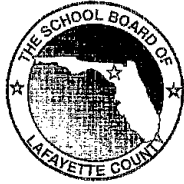
AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each school district on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.

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



ROBERT EDWARDS
SUPERINTENDENT

Lafayette County School Board

363 N.E. Crawford Street • Mayo, Florida 32066-5612
Telephone: (386) 294-1351
FAX: (386) 294-3072

September 14, 2021

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

Dear Ms. Norman,

Pursuant to the provisions of Section 11.45(4)(d), Florida Statutes, we are providing this response to the findings cited in the operational audit of the Lafayette County District School Board for the fiscal year ending June 30, 2021.

Finding No. 1: Mental Health Care Services

In response to deficiencies identified by this audit finding, district personnel has provided records to evidence that the minimum 5 hours of mental health awareness and assistance instruction was provided in grades 6 through 12. The curriculum was provided through software called Edgenuity. An excel spreadsheet was produced by district personnel that lists the students name, course name, and percent complete (time) and lists the percent complete (count). Documentation could not be produced to verify the exact date the training took place. The district will enhance its procedures so that documentation can be provided as to what day the training took place.

The district will enhance its procedures to ensure that all school personnel within the district receive youth mental health awareness and assistance training as required by law. All participants will be required to sign-in on the district sign-in sheet and it will be verified that all personnel has received the required training. All personnel not able to attend the training will be trained on a different day to ensure that all State law and SBE rule requirements have been met.

Finding No. 2: Vendor Services

In response to deficiencies identified by this audit finding, the district will establish a yearly contract for legal services that will establish set costs for services provided outside of the normal contract/duties.

DARREN DRIVER
DISTRICT ONE

JEFF WALKER
DISTRICT TWO

MARION C. McCRAY
DISTRICT THREE

AMANDA HICKMAN
DISTRICT FOUR

TAYLOR McGREW
DISTRICT FIVE

- An Equal Opportunity Employer -

The district has enhanced its procedures for documenting time worked at each school by the SRO. District personnel will sign off on each time-sheet evidencing that they have direct knowledge that services were provided for that specified time period by each SRO. Also, all student therapy services performed at each of the schools will have backup documentation signed off on by school personnel documenting that services were indeed performed on a certain given day.

Finding No. 3: Employee and Independent Contractor Classifications:

In response to deficiencies identified by this audit finding, district personnel has sent form ERQ-1 to the Florida Division of Retirement and is awaiting their response in determining how the board Attorney should be classified. Once the district receives this response appropriate action will be taken.

Finding No. 4: Information Technology User Access Privileges – Sensitive Personal Information

In response to deficiencies identified by this audit finding, the district will enhance its IT controls to ensure that access privileges be limited to only the information required for users to perform their job duties.

Lafayette County District School Board will review and discuss with appropriate district personnel all comments and recommendations provided in the operational audit. A corrective action plan will be implemented during the current fiscal year.

Sincerely,

A handwritten signature in blue ink that reads "Robert Edwards". The signature is written in a cursive style with a large initial "R".

Robert Edwards
Superintendent