

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-078
January 2022

**POLK COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Jacqueline Byrd served as Superintendent of the Polk County Schools and the following individuals served as School Board Members:

| | <u>District No.</u> |
|--|---------------------|
| William Allen from 11-17-20 | 1 |
| Billy Townsend through 11-16-20 | 1 |
| Lori Cunningham, Chair | 2 |
| Sarah Fortney | 3 |
| Sara Beth Reynolds | 4 |
| Kay Fields, Vice Chair from 11-17-20 | 5 |
| Lynn Wilson, Vice Chair through 11-16-20 | 6 |
| Lisa Miller | 7 |

The team leader was Becky D. Grode, CPA, and the audit was supervised by Mark A. Arroyo, CPA.

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POLK COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Polk County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2019-204. Our operational audit disclosed the following:

Finding 1: As similarly noted in our report No. 2019-204, the District did not always timely obtain and review the results of required background screenings for District personnel.

Finding 2: District procedures for evaluating applicants before employment and communicating information about former District employees to potential employers need enhancement.

Finding 3: District school safety policies and procedures need improvement.

Finding 4: The District did not always provide the required youth mental health awareness and assistance training to school personnel.

Finding 5: Contrary to State law, the Board did not adopt instructional personnel grandfathered salary schedules for the 2018-19 through 2020-21 fiscal years that based compensation, in part, upon employee performance. A similar finding was noted in our report No. 2019-204.

Finding 6: The District had not established policies and procedures to document the process for identifying instructional personnel entitled to differentiated pay using the factors prescribed by State law. A similar finding was noted in our report No. 2019-204.

Finding 7: As similarly noted in our report No. 2019-204, the District paid for preemployment physical examinations for prospective employees without legal authority.

Finding 8: The District did not timely and prominently post on its Web site the required budget information for the 2020-21 fiscal year as prescribed by State law.

Finding 9: The District needs to strengthen controls to ensure the accurate reporting of instructional hours for adult general education classes to the Florida Department of Education.

Finding 10: As similarly noted in our report No. 2019-204, information technology user access privileges to human resources information were not always necessary and appropriate.

BACKGROUND

The Polk 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 Polk County. The governing body of the District is the Polk County District School Board (Board), which is composed of seven elected members. The appointed Superintendent of Schools is the Executive Officer of the Board. During the 2020-21 fiscal year, the District operated 119 elementary, middle, and high schools;

13 specialized schools; sponsored 30 charter schools; and reported 105,730 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Background Screenings

State law¹ requires that individuals who serve in an instructional or noninstructional capacity that requires direct contact with students undergo a level 2 background screening² at least once every 5 years. State law also requires the Florida Department of Law Enforcement (FDLE) to perform the fingerprint searches associated with the background screenings and establish procedures for retaining the fingerprints and disseminating search results. The District uses the FDLE shared system for monitoring required screenings and paid a \$6 per person annual fee to the FDLE to retain the screenings.

According to District personnel, the Human Resources (HR) Department is responsible for ensuring that new hires who have direct contact with students undergo required background screenings. In addition, the HR Department is responsible for entering information regarding the new hires into the FDLE shared system, which provides a comprehensive report of the District employees subject to the background screenings. The HR Department monthly generates and reviews a report (District monthly report) from the FDLE shared system of District employees screened within that month 5 years ago and notifies the applicable employees that another screening is required. The HR Department is also responsible for comparing the District monthly report to District employment records and removing individuals no longer employed by the District from the FDLE shared system and District screening process.

As part of our audit, we examined District records as of June 2021 and found that the District employed 14,185 instructional and noninstructional personnel. However, as of June 2021, the FDLE shared system comprehensive report of District instructional and noninstructional personnel included 20,702 individuals or 6,517 more than the number of personnel in the District records as of June 2021. Discussions with District personnel indicated that the number of District employees noted in the District records significantly differed from that in the FDLE shared system comprehensive report because District personnel did not always remove individuals who were no longer employed by the District from the FDLE shared system comprehensive report. Consequently, the District monthly report was not a useful mechanism for monitoring required background screenings and the District may have incurred unnecessary annual costs totaling \$39,102 for FDLE services to retain screening results for individuals who were no longer District employees.

To determine whether required background screenings had been timely performed, we requested for examination District employment records supporting the screenings of 30 selected employees. We found that all 30 employee screenings were last completed 3 to 11 or an average of 8 years after the required 5-year period had elapsed. In response to our inquiry, District personnel indicated that the untimely screenings occurred due to employee turnover.

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

² A level 2 background screening includes fingerprinting for Statewide criminal history records checks through the FDLE and national criminal history records checks through the Federal Bureau of Investigation.

Absent effective controls to ensure that required background screenings are timely obtained, there is an increased risk that individuals with unsuitable backgrounds may have direct contact with students. Similar findings were noted in our report Nos. 2019-204 and 2016-081.

Recommendation: The District should establish effective controls to identify employees who have not obtained the required background screenings; ensure the screenings of those employees are promptly obtained and evaluated; and make decisions, as necessary, based on the results of the screening evaluations. Such controls could include:

- **Periodic comparisons of District employment records to the FDLE shared system comprehensive report.**
- **Appropriate adjustments to the FDLE shared system based on the comparison results to ensure that all employees required to undergo background screenings are included and individuals no longer employed by the District are removed. The adjustments would help avoid unnecessary FDLE service costs to retain screening results for individuals no longer employed by the District.**

Finding 2: Employment Practices

State law³ prohibits a district school board from providing an employment reference or discussing employee performance with prospective employers in another educational setting without disclosing the employee misconduct that affected the health, safety, or welfare of a student. State law⁴ also requires any person who knows, or has reasonable cause to suspect, that a child is abused, abandoned, or neglected by a parent, legal custodian, caregiver, or other person responsible for the child's welfare to report such knowledge to the Florida Department of Children and Families (FDCF) central abuse hotline.

The Board adopted standards of ethical conduct⁵ pursuant to State law⁶ and the HR Department is responsible for verifying that applicants have all required certifications before being hired to fill instructional position vacancies and for ensuring mandatory background screenings are conducted upon employment. Prior to an offer of employment, District procedures require the hiring school principal to review the application, interview the applicant, and obtain three positive employment references from the applicant's past employers.

District personnel are required to direct prospective employers of former employees to the HR Department for employment references. HR Department personnel record and maintain information about the former employee's employment period, salary, eligibility code,⁷ and termination code⁸ in the District information technology (IT) system and use that information when providing references. One established eligibility code indicates when the District should not rehire an individual and alerts the Senior Director of HR to review the former employee's file for possible misconduct before providing a reference

³ Section 1001.42(6), Florida Statutes.

⁴ Section 39.201, Florida Statutes.

⁵ Board Policy 1210, 3210, and 4210.

⁶ Section 1001.42(6), Florida Statutes.

⁷ Eligibility codes are established by the District to identify the type employment a former employee may return to such as instructional, non-instructional, or no employment until contacting HR.

⁸ Termination codes provide reasons for termination such as retirement, resignation in lieu of termination, and termination dismissal by the Board.

to the potential employer. No code or District process, however, appears to specifically address the required communication concerning misconduct that affected the health, safety, or welfare of a student.

We interviewed District personnel and reviewed selected District employment records to determine whether District personnel appropriately communicated with past employers of applicants as well as potential employers of former employees. We found that District procedures had been established to generally provide for appropriate communications with former and potential employers. However, we also found an instance in which District personnel did not adhere to District hiring procedures, resulting in the employment of an individual who had been previously arrested and tried for misconduct while employed at another school district. This individual, who voluntarily separated from District employment, was ultimately suspected of misconduct while employed by the District, but District personnel did not convey this to his prospective employer. Specifically, we noted the following sequence of events regarding this individual:

- In January 2018, the individual was charged with and arrested for misconduct⁹ at another school district. In that same month, he discontinued employment with that school district and, in May 2019, a jury acquitted him of the charges.
- In August 2020, the individual submitted an application for a teaching position with the District. The application indicated that he was the subject of an investigation from which he was cleared and listed his former principal as a reference. The District principal who interviewed the individual, contacted a former colleague who worked at the individual's previous school, but was not listed as a reference. The former colleague indicated that he was unaware of any disciplinary action taken against the individual and provided no information regarding the January 2018 charges and arrest.
- In August 2020, the District principal recommended, and the Board approved, hiring the individual without obtaining three positive employment references, contrary to District procedures. Additionally, District records did not evidence that a background screening was conducted for him.
- From August 31, 2020, through January 21, 2021, the individual worked as a teacher in a District high school. On January 22, 2021, he resigned from District employment without providing a documented explanation.
- On January 24, 2021, the high school's lead counselor informed the principal that the individual may be engaged in an inappropriate relationship with a student and also reported the individual's suspicious behavior to FDCF central abuse hotline. On January 25, 2021, the FDCF informed the District's HR Department of the lead counselor's report. The principal had also notified the HR Department.
- On January 26, 2021, the individual applied to work for a charter school, which requested an employment reference from the District principal, who forwarded the request to the HR Department. The HR Department provided the reference disclosing that the individual had been employed by the District, but did not disclose to the charter school his misconduct that affected the health, safety, or welfare of a student. Notwithstanding, the charter school did not employ the individual.
- On January 30, 2021, the HR Department input eligibility codes for the individual denoting "not eligible for future instructional employment and no employment until contacting HR." Because the individual initiated the employment separation, the termination code was listed as "not

⁹ Section 847.0138, Florida Statutes, *Transmission of material harmful to minors to a minor by electronic device or equipment prohibited.*

applicable". In response to our inquiry, District personnel indicated that they recorded the eligibility code to not rehire the individual but did not document the suspected misconduct in the individual's employment records.

- On February 3, 2021, the individual was charged with and arrested for child abuse misconduct¹⁰ that occurred while employed by the District. As of November 4, 2021, final resolution of the charge was pending.

Effective employment controls should require and ensure that, before applicants are hired, former employers are appropriately contacted concerning their experience with the applicant. Such controls should also require and ensure that potential employers of former District employees are provided with required information concerning work experience. Absent such communications, there is an increased risk that individuals with unsuitable backgrounds may be hired and have direct contact with students.

Recommendation: The District should enhance procedures to ensure that:

- **Prior to an employment offer, three positive employment references are obtained. Such references may include documented communication with the applicant's former supervisor or former employer's HR Department to determine if misconduct that affected the health, safety, or welfare of a student occurred.**
- **Upon employment, background screenings are obtained and evaluated.**
- **Employment records document employee misconduct that affected the health, safety, or welfare of a student.**
- **When the District HR Department responds to requests from potential employers of former District employees, the responses document disclosure of misconduct that affected the health, safety, or welfare of a student.**

Finding 3: School Safety

State law¹¹ 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 as least as often as other emergency drills. Pursuant to the Florida Fire Protection Code (Fire Code)¹² fire emergency egress drills must generally be conducted every month a facility is in session. Board policies¹³ require each school to conduct active shooter and hostage situation drills as often as other emergency drills. For the 2020-21 school year, the State Chief Financial Officer (CFO) provided guidance¹⁴ that educational occupancies shall conduct at least four physical drills before replacing drills with fire safety education. In a memorandum dated August 7, 2020, the Florida Department of Education directed school district superintendents to use the guidance from the CFO as a reference in planning required school safety drills, including drills for active shooter and hostage situations.

For the protection and safety of school personnel, property, students, and visitors, in addition to emergency drills, State law¹⁵ requires that the Board and Superintendent partner with law enforcement

¹⁰ Section 794.011(8)(b), Florida Statutes, *Sexual Battery*.

¹¹ Section 1006.07(4), Florida Statutes.

¹² Section 20.2.4.2.3 of the Florida Fire Prevention Code, 7th Edition (2020).

¹³ Board Policy 8420, *Emergency Management, Emergency Preparedness, and Emergency Response Agencies*.

¹⁴ Chief Financial Officer Directive 2020-13, which was prompted by the effects of the COVID-19 pandemic.

¹⁵ Section 1006.12(1) and (3), Florida Statutes.

agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs) or school guardians at each school facility, including charter schools, and the Board must collaborate with charter school governing boards to facilitate charter school access to all safe-school officer options to best meet the needs of the District and charter schools. Also, State law specifies certain training requirements for SROs and school guardians as, for example, SROs are required to complete mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention.

Our review of District procedures disclosed that emergency drills are required to be performed and documented on the District online log. According to District personnel, 2020-21 school year drills were either physically conducted or safety education was provided. To determine whether, during the 10-month period August 2020 through May 2021, the District conducted for the 119 District schools and 27 charter schools¹⁶ the required emergency drills (active shooter and hostage situation emergency drills and fire emergency drills) or safety education, we requested for examination support for 178 emergency drills¹⁷ conducted or safety education classes provided at 11 District schools and 4 charter schools. We found that District records were not maintained to demonstrate the conduct of 51 (38 percent) of 134 active shooter and hostage situation emergency drills. Subsequent to our inquiry, District personnel updated the log to include 24 drills at 6 schools and 2 charter schools but noted that the remaining 27 drills were not completed because of the COVID-19 pandemic or other concerns.

During the 2020-21 school year, the District contracted with the Polk County Sheriff's Office (PCSO) and various local police departments¹⁸ to provide 51 SROs for 45 District schools and 8 SROs for 7 charter schools. In addition, 137 school guardians were assigned to 74 District schools and 20 charter schools for each day school was in session. As part of our audit procedures, we requested for examination District records supporting the assignment and presence, each day school was in session in January 2021, of SROs at 10 schools and school guardians at 20 schools. District records demonstrated that the 20 school guardians were present as required; however, District records were not provided to evidence the attendance of the 10 SROs. Subsequent to our inquiry, District personnel obtained confirmations from the PCSO and police departments that the 10 SROs were present at the schools as required.

In addition, District personnel did not verify that safe-school officers were present each day school was in session at the 27 charter schools. In response to our inquiry, District personnel indicated that the District allowed the 27 charter schools to decide how to obtain the required safe-school officer services and, therefore, believed the District was not responsible for verifying the services were provided at the charter schools. Notwithstanding this response, without verifying of record a safe-school officer is at each school facility within the District, including charter schools, District records do not demonstrate compliance with State law.

¹⁶ The 119 District schools excluded the 13 specialized schools and the 27 District-sponsored charter schools excluded the 3 charter schools that conducted classes virtually.

¹⁷ 134 active shooter and hostage situation emergency drills, 40 fire emergency drills, and 4 safety education classes.

¹⁸ The District and charter schools had agreements with the Auburndale, Bartow, Davenport, Haines City, Lake Alfred, Lake Wales, Lakeland, and Winter Haven Police Departments.

As part of our audit procedures, we also requested District records to support that the 59 SROs assigned to District and charter schools completed the required mental health crisis intervention training. While District records were not maintained to demonstrate the required training, the District obtained correspondence from the agencies demonstrating that 49 SROs completed the training. However, the District was unable to obtain records evidencing that the other 10 SROs completed the training.

Additionally, although we requested, District records were not provided to support certification by the Sheriff that all 20 District school guardians had completed the training requirements. Our examination of the Board-approved agreement with the Sheriff disclosed that the agreement did not require the Sheriff to provide evidence of the certifications to the District and District procedures did not require verification of the certifications. Subsequent to our inquiry, the District received documentation from the Sheriff certifying that the guardians had completed the required training.

Absent effective procedures to ensure and document that required active shooter and hostage situation drills are timely conducted or alternative safety education is provided; one or more safe-school officers are assigned and present during school hours at each school, including charter schools; and SROs complete required mental health crisis intervention training, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety.

Recommendation: The District should enhance procedures to demonstrate compliance with State school safety laws. Such efforts should include procedures to document that District and charter schools conduct required active shooter and hostage situation drills, or provide alternative safety education; at least one safe-school officer is assigned and present during school hours at each District and charter school; and SROs receive required mental health crisis intervention training. In addition, the Board agreement with the Sheriff should require the Sheriff to provide the District with a certification that each school guardian is appropriately trained.

Finding 4: Mental Health Care Services

State law¹⁹ requires the District to designate a school safety specialist to ensure that District school personnel receive youth mental health awareness and assistance training. Pursuant to State law,²⁰ the District received a mental health assistance allocation totaling \$3.7 million for the 2020-21 fiscal year to establish or expand school-based mental health care services and related training.

Our discussion with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, the District's procedures were not effective to ensure District compliance with statutory mental health training requirements. Specifically, we examined District records, as of April 30, 2021, and determined that 11,774 (90 percent) of the 13,133 District school employees had not completed the required mental health training. In response to our inquiry, District personnel indicated that, because of difficulties caused by the COVID-19 pandemic, including restrictions with face-to-face learning and the National Council's delay in providing an online training option, the District fell short of providing all the training.

Youth mental health awareness and assistance training helps school personnel identify and understand the signs of emotional disturbance, mental illness, and substance use disorders and provides such

¹⁹ Section 1012.584, Florida Statutes.

²⁰ Section 1011.62(16), Florida Statutes.

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 training, a mental health services need may not be timely identified and appropriately met and, absent documentation evidencing such training for all District personnel, the District cannot demonstrate compliance with State law.

Recommendation: The District should ensure that all school personnel in the District receive youth mental health awareness and assistance training.

Finding 5: Grandfathered Salary Schedules for Instructional Personnel

State law²¹ requires the Board to adopt a grandfathered salary schedule for instructional personnel hired before July 1, 2014, that bases a portion of each employee’s compensation upon performance demonstrated under State law.²² The Board adopted grandfathered salary schedules for each of the 2018-19 through 2020-21 fiscal years and approved instructional personnel bargaining agreements for personnel compensated based on the schedules. The grandfathered salary schedules and bargaining agreements set forth instructional personnel compensation based on instructional personnel experience and educational backgrounds; however, neither the grandfathered salary schedules nor the bargaining agreements based instructional personnel compensation, in part, on employee performance.

Table 1 shows the number of instructional personnel compensated based on the grandfathered salary schedules and the total compensation of those employees.

**Table 1
Number of Instructional Personnel and Related Compensation
For the 2018-19 Through 2020-21 Fiscal Years**

| Source | 2018-19 | 2019-20 | 2020-21 |
|---|---------|---------|---------|
| Number of Instructional Personnel Compensated Based on the Grandfathered Salary Schedule | 2,529 | 2,348 | 2,155 |
| Total Instructional Personnel Compensation Based on the Grandfathered Salary Schedule (in Millions) | \$134 | \$124 | \$116 |

Source: District records.

In response to our inquiry, District personnel indicated that the employee performance provision has been discussed but not included in negotiated collective bargaining agreements. Absent grandfathered salary schedules that base a portion of each applicable employee’s compensation on performance, the District cannot demonstrate compliance with State law and there is an increased risk that instructional personnel whose performance exceeds management’s expectations will not be properly recognized and compensated. A similar finding was noted in our report No. 2019-204.

Recommendation: The District should comply with State law by adopting instructional personnel grandfathered salary schedules that base employee compensation, in part, upon performance demonstrated under State law.

²¹ Section 1012.22(1)(c)4.b., Florida Statutes.

²² Section 1012.34, Florida Statutes.

Finding 6: Compensation and Salary Schedule

State law²³ requires the Board to designate positions to be filled; prescribe qualifications for those positions; and provide for the appointment, compensation, promotion, suspension, and dismissal of employees. State law²⁴ provides that, for instructional personnel, the Board must provide differentiated pay based on District-determined factors including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties.

While compensation of instructional personnel is typically subject to collective bargaining, the Board had not established a documented process to identify the instructional personnel entitled to differentiated pay using the factors prescribed in State law. Such a documented process could specify the factors to be used as the basis for determining differentiated pay, the process for applying the factors, and the individuals responsible for making such determinations.

For the 2020-21 fiscal year, the instructional personnel salary schedule provided for additional responsibilities differentiated pay, such as for directing bands, coaching athletics, and retention bonuses and stipends based on performance at designated schools. However, contrary to State law, District records did not evidence instructional personnel differentiated pay based on school demographics, critical shortage areas, and level of job performance difficulties.

In response to our inquiry, District personnel indicated they had discussed but did not include all differentiated pay factors in the instructional personnel collective bargaining agreement. Without a Board-established documented process for determining which instructional personnel are to receive differentiated pay, the District may be limited in its ability to demonstrate that the various differentiated pay factors are consistently considered and applied. Similar findings were noted in our report Nos. 2019-204 and 2016-081.

Recommendation: The Board should establish a documented process for identifying the instructional personnel entitled to differentiated pay using the factors prescribed by State law and adopt salary schedules that specify the differentiated pay based on those factors.

Finding 7: Preemployment Physical Examinations

Effective contract management ensures that contracts and related costs are legally authorized. State law²⁵ identifies the Board as the contracting agent for the District and the Board routinely enters into contracts for services for the District. While the Board is authorized to contract for various educational services, according to an Attorney General opinion (AGO),²⁶ a school district “may not lawfully expend school funds for preemployment physical examinations for prospective employees such as school custodians, trades persons, or others whose duties will require physical exertion.”

Contrary to the AGO, during the period July 1, 2020, through June 23, 2021, District records indicated that the District made payments totaling \$72,390 to two vendors for preemployment physical

²³ Section 1012.22(1), Florida Statutes.

²⁴ Section 1012.22(1)(c)4.b., Florida Statutes.

²⁵ Section 1001.41(4), Florida Statutes.

²⁶ Attorney General Opinion 82-59.

examinations of prospective employees such as school bus operators and food services workers whose duties require physical exertion. In addition, although we requested, District records were not provided to evidence Board approval of these payments or other legal authority for payment of these services using District funds.

In response to a similar finding in our report No. 2019-204 for the 2017-18 fiscal year, District management indicated that procedures would be adopted to address preemployment physical examinations for prospective employees. According to District personnel, as of September 2021 they were reviewing the practice of paying for these examinations. Notwithstanding, although we requested, District records were not provided to demonstrate that any procedures had been adopted or that the Board had taken any actions regarding these examinations. Absent legal authority for these payments, the District used funds for unauthorized purposes.

Recommendation: The District should ensure that District funds are not used to pay for preemployment physical examinations for prospective employees.

Finding 8: Fiscal Transparency

To promote responsible spending, more citizen involvement, and improved accountability, it is important for the District to provide easy access to its budget and related information. Pursuant to State law,²⁷ the District must post on its Web site a plain language version of each proposed, tentative, and official budget that describes each budget item in terms that are easily understandable to the public. The information must be prominently posted on the District Web site in a manner that is readily accessible.

In addition, the information posted on the District Web site must include certain 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. As of June 2021, the required graphical representations were displayed on the District Web site; however, the Web site lacked the proposed, tentative, and official budgets for the 2020-21 fiscal year.

In response to our inquiry, District personnel indicated that the 2020-21 fiscal year budgets were not posted because the budget documents were not formatted to allow individuals with disabilities to access that information. Notwithstanding, we are unaware of any exemptions from the statutory requirements for posting the budgets on the District Web site. Subsequent to our inquiry, in July 2021 the District posted the missing budget information.

Providing the required budgetary transparency enhances citizen involvement and the ability to analyze, monitor, and evaluate budget outcomes.

Recommendation: The District should ensure that each proposed, tentative, and official budget is promptly and prominently posted on the District Web site pursuant to State law.

²⁷ Section 1011.035(2), Florida Statutes.

Finding 9: Adult General Education Classes

State law²⁸ defines adult general education, in part, as comprehensive instructional programs designed to improve the employability of the State's workforce. The District received State funding for adult general education, and General Appropriations Act²⁹ proviso language required each school district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.³⁰ Additionally, State Board of Education (SBE) rules require contact hours for online courses be reported based upon actual hours documented by an online software program or by an instructor.³¹

The District reported 112,566 instructional contact hours provided to 838 students enrolled in 307 adult general education classes for the Fall 2020 Semester. As part of our audit, we initially examined District records supporting 1,949 hours reported for 30 students enrolled in 30 adult general education classes. We found that, for one student in an online class, the instructional hours were over reported by 265 hours because scheduled instead of actual hours were mistakenly recorded and reported in the District IT system. We expanded our examination of District records³² supporting hours reported for all students enrolled in the online class and determined that instruction hours for a total of 35 students were over reported by 3,534 total hours.

Subsequent to our inquiry, the District corrected the hours reported for the students enrolled in the class. Since adult general education funding is based, in part, on enrollment data reported to the FDOE, it is important that the District report accurate data.

Recommendation: The District should strengthen controls to ensure instructional hours for adult general education classes are accurately reported to the FDOE. Such controls should ensure that hours reported for online classes are based upon actual hours documented by an online software program or by an instructor. Additionally, the District should determine to what extent adult general education hours were misreported for the 2020-21 fiscal year and contact the FDOE for proper resolution.

Finding 10: Information Technology User Access Privileges

Access controls are intended to protect data and IT resources from unauthorized disclosure, modification, or destruction. Effective access controls provide employees access to IT resources based on a demonstrated need to view, change, or delete data and restrict employees from performing incompatible functions or functions outside of their areas of responsibilities. Periodically evaluating assigned IT access privileges helps ensure that employees cannot access or modify IT resources inconsistent with their assigned job duties and independent review and approval of information updates documented. In response to our inquiry, District personnel indicated that, after the initial assignment of access privileges

²⁸ Section 1004.02(3), Florida Statutes.

²⁹ Chapter 2020-111, Laws of Florida, Specific Appropriation 126.

³⁰ FDOE's Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, Dated September 2020.

³¹ SBE Rule 6A-10.0381(10), Florida Administrative Code.

³² The number of students and hours reported in our initial and expanded District record examinations totaled 64 students and 12,454 total reported instructional hours.

based on job duties or after daily HR action reports are received, the detailed user access for the finance and HR modules within the District IT system were not periodically evaluated.

As part of our audit, we examined District records and identified 1,289 employees with inquiry or update access to the finance and HR modules within the District IT system as of April 2021. Our evaluation of selected access privileges granted to 30 of these employees disclosed that 5 Payroll Department employees, including the Director of Payroll, Senior Manager of Payroll, Payroll Analyst, and 2 Payroll Senior Technicians, had unnecessary or inappropriate HR module update access that allowed the employees to add an employee; change an employee's personal information, including address; and add or update pay rates. Typically, such access privileges should be restricted to Personnel Department employees based on their respective job duties and independent review and approval of employee information updates should be documented.

According to District personnel, the 5 Payroll Department personnel needed the HR module update access to inactivate an employee to prevent a check from being created but that those personnel had never activated or added an employee, changed an employee's name if not completed by HR Department staff before a payroll run, updated an employee's permanent address, or entered a terminated employee's terminal leave payment. District personnel also indicated that in May 2021 the District was undergoing a review of all security profiles as part of a strategic technology business process alignment project.

While District controls (e.g., a separate HR function that inputs employee information and salaries, supervisory approval of nonexempt personnel time sheets, and payroll processing controls) mitigate some risks associated with the access control deficiencies identified by our procedures, and payroll personnel may need occasional access to the HR module for certain job duties, inappropriate HR module access privileges assigned to payroll personnel, along with the lack of independent review and approval of payroll personnel updates, represent a lack of appropriate separation of duties and increase the risk that unauthorized disclosure, modification, or destruction of District data may occur without timely detection. In addition, absent effective periodic evaluations of assigned access privileges, the District lacks assurance that the assigned access privileges remain necessary and appropriate for the performance of employee assigned duties. A similar finding was noted in our audit report No. 2019-204.

Recommendation: The District should ensure that access privileges are limited to those necessary for employees to perform their assigned duties. Such efforts should include effective, documented, periodic evaluations of IT user access privileges.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2019-204 except as noted in Findings 1, 5, 6, 7, and 10 and shown in Table 2.

Table 2
Findings Also Noted in Previous Audit Reports

| Finding | 2017-18 Fiscal Year | 2014-15 Fiscal Year |
|---------|---|---|
| | Operational Audit Report No. 2019-204, Finding | Operational Audit Report No. 2016-081, Finding |
| 1 | 1 | 2 |
| 5 | 4 | Not Applicable |
| 6 | 5 | 1 |
| 7 | 9 | Not Applicable |
| 10 | 11 | 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 March 2021 through November 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, construction, 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. 2019-204.
- 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, 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 IT 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. Specifically, we examined selected access privileges to District IT system finance and human resources (HR) modules 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 modules to determine whether these accounts had been appropriately assigned and managed. Specifically, from the population of 1,289 user accounts as of April 2021, we selected for testing 30 user accounts that were allowed view, add, change or delete access privileges to selected

critical IT system finance and HR module functions to determine the appropriateness of access privileges granted.

- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we analyzed the population of 315 individuals who had access to sensitive personal student information to evaluate the appropriateness and necessity of the access privileges based on the employee's assigned job responsibilities.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we reviewed user access privileges for the 26 employees who separated from District employment during the period July 1, 2020, through April 5, 2021, to determine whether the access privileges had been timely deactivated.
- 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.
- Evaluated IT procedures for requesting, testing, approving, and implementing changes to the District IT finance module.
- 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 expenditures totaling \$79.7 million and transfers totaling \$57.9 million during the period July 1, 2020, through February 28, 2021, from nonvoted capital outlay tax levy proceeds, discretionary sales tax proceeds, impact fees, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$3.9 million and \$12.2 million respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 212.055(6), Florida Statutes.
- Analyzed \$10 million total workforce education program funds expenditures for the audit period 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 138 industry certifications eligible for the 2020-21 fiscal year performance funding, examined 26 selected certifications to determine whether the District maintained documentation for student attainment of the industry certifications.
- From the population of 112,566 instructional hours reported for 838 students enrolled in 307 adult general education instructional classes during the Fall 2020 Semester, examined District records supporting 12,454 reported instructional hours for 64 selected students 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).

- Reviewed organizational charts, audit plans, and audit agendas to determine whether the District employed an internal auditor during the audit period and whether the internal auditor reported directly to the Board or its designee as required by Section 1001.42(12)(l), Florida Statutes, and performed the duties specified in that section. We also determined whether the internal auditor developed audit work plans based on annual risk assessments considering input from finance and administrative management.
- Evaluated severance pay provisions in two of the three employee contracts that contained such provisions to determine whether the severance pay provisions complied with Section 215.425(4), Florida Statutes.
- Examined District records to determine whether the Board adopted a salary schedule with differentiated pay for both instructional personnel and school administrators based on District determined factors, including, but not limited to, additional responsibilities, school demographics, critical shortage areas, and level of job performance difficulties in compliance with Section 1012.22(1)(c)4.b., Florida Statutes.
- From the population of 2,155 instructional personnel compensated a total of \$116 million during the audit period, determined whether a portion of each selected instructional employee's compensation was based on performance in accordance with Section 1012.22(1)(c)4., Florida Statutes.
- Examined District records supporting teacher salary increase allocation payments totaling \$18 million during the audit period to 6,747 teachers and instructional personnel 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 as of June 2021 for 30 selected employees from the District's 14,185 instructional and noninstructional employees to assess whether employees 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.
- From the 11 significant construction projects in progress during the audit period with budgeted project costs totaling \$338.8 million, selected 1 construction management contract projects with guaranteed maximum price of \$91.6 million and examined District records supporting selected project expenditures to determine compliance with Board policies and District procedures and applicable provisions of State law and rules. Specifically, we:
 - Examined District records to determine whether the construction manager was properly selected pursuant to Section 255.103, Florida Statutes.
 - Evaluated District procedures for monitoring subcontractor selection and licensure and examined District records to determine whether the sufficiency of such procedures ensured that subcontractors were properly selected and licensed.
 - Examined District records to determine whether architects were properly selected pursuant to Section 287.055, Florida Statutes, and whether the District determined the architects were adequately insured.
 - Determined whether the Board established appropriate policies and District procedures addressing the negotiation and monitoring of general conditions costs.

- Examined District records supporting five selected payments totaling \$7 million to determine whether District procedures for monitoring payments were adequate and payments were sufficiently supported.
- Examined District records to determine whether projects progressed as planned consistent with established benchmarks and were cost effective, and whether District records supported that the contractors performed as expected.
- Examined District records supporting two selected payments totaling \$6.9 million 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 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.
- From the population of 665 purchasing cards (P-cards) assigned to principals and department heads during the audit period, examined documentation to determine whether P-cards were administered in accordance with Board policies and District procedures.
- Examined documentation of payments to two vendors for preemployment physicals totaling \$72,380 during the audit period to determine whether the payments were legally authorized or Board approved.
- Reviewed the financial records of the District self-insured health insurance program for the audit period to determine whether the program was fiscally sound.
- 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.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



BOARD MEMBERS

Sara Beth Wyatt
Board Chairman
District 4

December 17, 2021

Lisa Miller
Board Vice-Chairman
District 7

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

William Allen
District 1

Lori Cunningham
District 2

Dear Ms. Norman,

Sarah Fortney
District 3

The Responses to the Preliminary and Tentative Findings on the operational audit for fiscal year ending June 30, 2021 have been completed. Please accept this letter along with the attached as the submission from the Polk County Schools operational audit.

Kay Fields
District 5

We understand that additional comments could be shared upon final review. If you have any questions on the responses, you may contact Heather Jenkins, Associate Superintendent Business Services, CFO, at (863) 457-4704 or heather.jenkins@polk-fl.net.

Lynn Wilson
District 6

Sincerely,

C. Wesley Bridges, III
General Counsel



ADMINISTRATION

Frederick R. Heid
Superintendent

Frederick R. Heid
Superintendent
Polk County District School Board

Attachments

STUDENTS FIRST



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**Polk County District School Board
Management Response to Preliminary and Tentative Audit Findings
Operational Audit for Fiscal Year 2020-21**

Finding 1: As similarly noted in our report No. 2019-204, the District did not always timely obtain and review the results of required background screenings for District personnel.

Management Response: In an effort to ensure timely review of the results of required background screenings, the following processes have been put in place:

An employee may not be reappointed without reprints regardless if they were prior School Board employees.

New Hires cannot be loaded in SAP until notified by an email from Human Resources (HR) department that the prints have cleared.

Charter school employees cannot be loaded in SAP unless notified by an email from HR department that the prints have cleared.

All new hires and employees of Polk County Public Schools (PCPS) will be screened per School Board Policies (1121.01, 3121.01, and 4121.01) as outlined in s. 943.05(2) and 943.051, Florida Statutes. From this point forward, all employees who are withdrawn or separated, have a mandatory reprinting requirement to ensure compliance. Additionally, non-employees active in the PCPS system will have their background screening results maintained and renewed.

We have a monthly process in place to review all of the fingerprint information for District employees to ensure they are still in compliance.

The District will conduct periodic comparisons between our employment records to that of the FDLE Shared Database to ensure we have the most accurate information available and are being good stewards over the District's resources.

Finding 2: District procedures for evaluating applicants before employment and communicating information about former District employees to potential employers need enhancement.

Management Response: -All new hires and employees of PCPS will be screened per School Board Policies (1121.01, 3121.01, and 4121.01) as outlined in s. 943.05(2) and 943.051, Florida Statutes. All employees who are withdrawn or separated, have a mandatory reprinting requirement to ensure compliance. Additionally, non-employees active in the PCPS system will have their background screening results maintained and renewed.

Information about former District employees is relayed to potential employers upon request of that employer. Dates of employment are shared and notice that the previous employees' personnel record may be requested for review through the District's public records request process.

The District has procedures in place which requires that three (3) positive references be obtained prior to an employment offer being extended. An enhancement to this procedure will be the requirement that if a reference cannot be reached that an alternative reference be provided. The District has established a procedure that if the references cannot be contacted that the applicant should not be extended an employment offer. Background screenings are conducted and evaluated on all potential applicants prior to a final employment offer being extended. We recognize the need for a more robust screening process relative to obtaining former employment records for review. Our goal is to move in this direction as additional personnel become available.



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When employment inquiries on former employees are received by the District's HR Department, the appropriate information is relayed to the requestor in accordance with State Statutes. Any allegations of misconduct which affect the health, safety and welfare of a student is disclosed to the requestor of the information. Further, matters of employee discipline are presented to the Florida Department of Education Office of Professional Practice Services.

This organization investigates when facts are presented that show a violation has occurred as provided in s. 1012.796, Florida Statutes, and defined by rules of the State Board of Education. Such facts provide the basis to further investigate whether the educator has broken the law or violated the Principles of Professional Conduct, which outline the standards of conduct expected of certified educators in Florida.

Finding 3: District school safety policies and procedures need improvement.

Management Response: The District has obtained software (RAPTOR Alert) that tracks compliance with statutorily required emergency drills. An emergency drill schedule has been created and disseminated to all principals and charter school administrators. The procedures related to conducting emergency drills is documented in the Critical Incident Response Plan (CIRP) and is accessible to all school personnel through the RAPTOR Alert system. The District's Office of Safe Schools conducts random checks of schools each school year to evaluate emergency drill response and provides feedback to enhance the evaluated schools' response.

Each school has a designated safe school officer assigned or established the assignment of an off-duty law enforcement officer to be present each school day. A sign in sheet has been created for each school in the district and a procedure established that requires the assigned safe school officer on duty to sign in and out each day. School safety guardians have a system of designated coverage in the event of an absence of the assigned school safety guardian. The Polk County Sheriff's Office (PCSO) and each municipality that provides a contracted School Resource Officer (SRO) or School Resource Deputy (SRD) has agreed through the written contract to provide law enforcement coverage in the event of an absence by the assigned SRO/SRD. (Documents 2 and 3, Paragraph 3)

The District's Office of Safe Schools has established a list of SRO/SRDs that have not met this statutory requirement. The training for those that have not met the requirement will be conducted as soon as it is feasible given the other statutory requirement that a safe school officer be present on a school campus each school day. Each SRO/SRD contract between the District and the respective law enforcement agency requires each assigned SRO/SRD to be trained in mental health crisis intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. (Documents 2 and 3, Paragraph 1)

The interlocal agreement between the PCSO and the District requires the PCSO to appoint school guardian candidates as school guardians upon successful completion of the school guardian training program. The Sheriff is obligated to hold an appointment ceremony and provide the school guardians with certificates which in part shall contain an oath of office. The Sheriff is also obligated to maintain certification and qualification records of each school guardian. S. 30.15, Florida Statute states, "The sheriff who conducts the guardian training shall issue a school guardian certificate to individuals who meet the requirements of this section to the satisfaction of the sheriff, and shall maintain documentation of weapon and equipment inspections, as well as the training, certification, inspection, and qualification records of each school guardian certified by the sheriff." Each guardian appointment ceremony has been witnessed by a District supervisor. In addition, the selection process starts with the District prior to the guardian candidate participating in the school guardian training program. The recommendation above is not associated with a statutory requirement but the requested change to the interlocal agreement will be submitted to the District's Legal Office for review. (Document 1 Section III. Sheriff's Obligations)

Finding 4: The District did not always provide the required youth mental health awareness and assistance training to school personnel.

Management Response: The District has been working to address this issue. At the beginning of the 2020-2021 school year, the National Council for Mental Wellbeing was in the process of developing a new curriculum.



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When COVID hit, they turned their attention to developing an online program; but they encountered numerous issues, which resulted in classes not being offered for the first semester of 2020-21 school year. Instead of continuing the delay, we adjusted the face-to-face curriculum to accommodate the Zoom platform rather than waiting for the launch of the new virtual training. The District began delivering the training in January 2021 and trained 207 staff through June 2021.

Finding 5: Contrary to State law, the Board did not adopt instructional personnel grandfathered salary schedules for the 2018-19 through 2020-21 fiscal years that based compensation, in part, upon employee performance. A similar finding was noted in our report No. 2019-204.

Management Response: A supplement was added in 2021-22 fiscal year for grandfathered teachers that are highly effective. The District will address this issue further during the upcoming bargaining season.

Finding 6: The District had not established policies and procedures to document the process for identifying instructional personnel entitled to differentiated pay using the factors prescribed by State law. A similar finding was noted in our report No. 2019-204.

Management Response: The district has established a documented process to comply with the statutory requirement of having differentiated pay based on district determined factors. Administration will submit policies to the Board and implement procedures for adopted policies to identify instructional personnel that are entitled to differentiated pay based on State Law.

Finding 7: As similarly noted in our report No. 2019-204, the District paid for preemployment physical examinations for prospective employees without legal authority.

Management Response: Prospective employees who complete a preemployment physical examination will submit the necessary legal consents for examination. The cost of the preemployment physical examination will be paid for through funding sources as allowed by law.

Finding 8: The District did not timely and prominently post on its Web site the required budget information for the 2020-21 fiscal year as prescribed by State law.

Management Response: The District will ensure that each proposed, tentative, and official budget is promptly and prominently posted on the District Web site pursuant to State law.

Finding 9: The District needs to strengthen controls to ensure the accurate reporting of instructional hours for adult general education classes to the Florida Department of Education.

Management Response: The District will work with the adult schools to strengthen controls to ensure instructional hours for adult general education classes are accurately reported to the FDOE. We will ensure that hours reported for online classes are based upon actual hours documented in FOCUS and by an instructor. Additionally, the District will determine to what extent adult general education hours were misreported for the 2020-21 fiscal year and contact the FDOE for proper resolution.

Finding 10: As similarly noted in our report No. 2019-204, information technology user access privileges to human resources information were not always necessary and appropriate.

Management Response: The District has been working with a consulting company to review profiles of all users that have access to critical information. We are in the process of implementing SAP GRC (Governance, Risk and Compliance) software to better control and monitor user access. We are also currently working on the GRC Firefighter design for IT and business users which will monitor access to information that is not required on a day-to-day basis. Firefighter will allow us to monitor access and validate that information is accessed only during critical times when needing to apply fixes or updates.



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