

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

Report No. 2022-156
March 2022

**GLADES COUNTY
DISTRICT SCHOOL BOARD**



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2020-21 fiscal year, Dr. Alice E. Barfield served as Superintendent of the Glades County Schools from November 17, 2020, Kim Jordan served as Interim Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Crystal Drake	1
Jenny Allen, Vice Chair	2
Jean Prowant from 11-17-20	3
Jeri Wilson through 11-16-20	3
Gloria Reese	4
Patricia Pearce, Chair	5

The team leader was Karen H. Raulerson, CPA, and the audit was supervised by Ramon L. Bover, CPA.

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GLADES COUNTY DISTRICT SCHOOL BOARD

SUMMARY

This operational audit of the Glades County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2020-009. Our operational audit disclosed the following:

Finding 1: As similarly noted in our report No. 2020-009, required background screenings were not always timely performed.

Finding 2: District school safety policies and procedures need improvement to ensure and demonstrate compliance with State law.

Finding 3: District records did not evidence that the 319 instructional personnel, administrative personnel, school officers, and support staff with direct access to students completed required ethical conduct training. In addition, District procedures for communicating information about former District employees to potential employers need enhancement.

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

Finding 5: As similarly noted in our report No. 2020-009, the Board did not comply with State law by adopting instructional personnel grandfathered salary schedules for the 2018-19 through 2021-22 fiscal years that based compensation, in part, upon employee performance.

Finding 6: Contrary to State law, the District did not, for the 2018-19 through 2020-21 fiscal years, conduct school administrator performance evaluations or base school administrator salary adjustments upon performance. A similar finding was noted in our report No. 2020-009.

Finding 7: Controls over terminal leave payments need improvement.

Finding 8: The District did not comply with State law by posting on the District Web site graphical representations of summary financial efficiency data and fiscal trend information.

Finding 9: As similarly noted in our report No. 2020-009, the District needs to strengthen controls to ensure the accurate reporting of instructional contact hours for adult general education classes to the Florida Department of Education.

Finding 10: Some unnecessary or incompatible information technology (IT) access privileges existed that increased the risk for unauthorized disclosure, modification, or destruction of District data and IT resources to occur.

BACKGROUND

The Glades 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 Glades County. The

governing body of the District is the Glades 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 three elementary, middle, and high schools; one specialized school; sponsored one charter school; and reported 1,724 unweighted full-time equivalent students.

FINDINGS AND RECOMMENDATIONS

Finding 1: Employee 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. To promote compliance with the statutory background screenings requirements, Board policies³ require all employees to undergo required background screenings upon employment and at least once every 5 years thereafter.

During the 2020-21 fiscal year, the District employed 226 instructional and 105 other personnel requiring background screenings. According to District personnel, the Human Resource (HR) Department is responsible for ensuring that employees obtain the required background screenings upon employment and that instructional and noninstructional personnel obtain the required background screenings once every 5 years. However, the HR Department had not established procedures to determine which employees needed to be screened after 5 years.

To determine whether required background screenings had been timely performed, we requested for examination District records supporting the screenings of 30 selected employees (15 instructional and 15 other employees). We found that, as of November 2021, 6 of the other employees who had direct contact with students, had not been screened at least once in the past 5 years. Subsequent to our inquiry, the background screenings were performed for the 6 employees; however, the screening dates ranged from 1 year and 10 months to 9 years and 11 months late, or an average of 5 years and 2 months late. Although the screenings for the 6 employees disclosed no unsuitable backgrounds, our procedures cannot substitute for management's responsibility to ensure and document that background screenings are performed for all employees and no unsuitable backgrounds exist. In response to our inquiry, District personnel indicated that the untimely screenings occurred due to employee turnover.

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. A similar finding was noted in our report No. 2020-009.

Recommendation: The District should take action to identify District employees who have not obtained the required background screenings; ensure that the screenings are promptly obtained and the results promptly evaluated; and make decisions, as necessary, based on the evaluations. In addition, the District should establish procedures to appropriately monitor background

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 Florida Department of Law Enforcement and national criminal history records checks through the Federal Bureau of Investigation.

³ Board Policy 3121.01, *Criminal Background and Employment History Checks*.

screening due dates and ensure that all employees obtain the required background screenings at least once every 5 years.

Finding 2: School Safety

To provide for proper attention to health, safety, and welfare of students and District staff, State law⁴ requires the Board to formulate and prescribe policies and procedures for emergency drills associated with active shooter and hostage situations and the drills must be conducted at least as often as other emergency drills. To further provide for the protection and safety of school personnel, property, students, and visitors, State law⁵ requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign one or more safe-school officers, such as school resource officers (SROs), at each school facility.

Pursuant to the Florida Fire Protection Code (Fire Code),⁶ fire emergency drills must generally be conducted every month that a facility is in session. For the 2020-21 school year, the State Chief Financial Officer (CFO) provided guidance⁷ that educational occupancies had to conduct at least four physical drills before replacing drills with fire safety education. In a memorandum dated April 7, 2020, the Florida Department of Education (FDOE) 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.

Board policies⁸ require each school to hold emergency drills each month of the school year and District procedures require each school principal to document that emergency drills were conducted in a proper manner and reported to the Superintendent. To determine whether, during the 10-month period August 2020 through May 2021, each District school conducted the required emergency drills (10 active shooter and hostage situation drills and 10 fire emergency drills or safety education classes), we requested for examination support for the 60 emergency drills (30 active shooter and hostage situation drills and 30 fire emergency drills or safety education classes) conducted at the three District schools.⁹

We found that District records were not maintained to demonstrate that 17 (57 percent) of the 30 required active shooter and hostage situation drills and 14 (47 percent) of the 30 required fire emergency drills and safety education classes were conducted.¹⁰ The missing records applied to two schools and, according to District personnel, one school did not maintain documentation of the drills and the other one did not complete the drills due to oversights.

In addition, during the 2020-21 fiscal year, the District contracted with the Glades County Sheriff's Office (GCSO) for SRO services during hours that school was in regular session. According to the contract, the GCSO would provide three SROs, including one SRO at each of the three District school sites. The

⁴ Section 1006.07(4), Florida Statutes.

⁵ Section 1006.12, Florida Statutes.

⁶ Section 20.2.4.2.3 of the Florida Fire Prevention Code, 7th Edition (2020).

⁷ Chief Financial Officer Directive 2020-13, which was prompted by the effects of the COVID-19 pandemic.

⁸ Board Policy 8420, *Emergency Management, Emergency Preparedness, and Emergency Response Agencies*.

⁹ The charter school conducted classes virtually during the 2020-21 fiscal year and required no emergency drills.

¹⁰ One of the schools provided an active shooter and hostage emergency education class and a fire safety education class; however, neither class complied with the CFO and FDOE guidance as the classes were provided prior to conducting four physical drills.

District uses an electronic visitor management system to record information about school visitors, including visitor arrival and departure times; however, during the 2020-21 fiscal year, District procedures did not require SROs to document their arrival times, either through the visitor management system or otherwise, to facilitate the monitoring of SRO services. In response to our inquiry, District personnel indicated that for the 2020-21 fiscal year the District relied on the GCSO to maintain time records and demonstrate the SRO work efforts. Notwithstanding this response, as District records only included GCSO time records for one SRO for 4 days, District management had limited assurance that the services were received as expected.

Absent effective procedures to ensure and document that required active shooter and hostage situation and fire emergency drills are timely conducted or alternative safety education is provided, and that one or more SROs are present during school hours at each school, 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 enhancements should include documented verification that:

- **For each month school is in session, District schools conduct both active shooter and hostage situation and fire emergency drills.**
- **At least one SRO is present during school hours at each of the three District schools.**

Finding 3: Ethical Conduct

State law¹¹ required the Board to adopt policies establishing standards of ethical conduct for instructional personnel, administrative personnel, and school officers, as defined in State law.¹² Such policies must require all instructional personnel, administrative personnel, and school officers to complete training on the standards and report alleged misconduct by other instructional or administrative personnel and school officers which affects the health, safety, or welfare of a student. The Board adopted standards of ethical conduct¹³ and required all instructional personnel, administrative personnel, and support staff members with direct access to students, upon employment and annually thereafter, to complete training on the standards, including training about the responsibility to report alleged misconduct by personnel affecting the health, safety, or welfare of students.

Effective employment controls require and ensure that potential employers of former District employees are provided with required information concerning work experience. District personnel are required to direct prospective employers of former employees to either the former employee's supervisor or the HR Department for employment references. HR Department personnel record and maintain information about the former employee's employment period, salary, and the date of separation in the District information technology (IT) system and use the information when providing references. However, the information maintained in the District IT system did not identify the reason for separation or identify when an individual was not eligible for rehire. In addition, no District process appears to specifically address

¹¹ Section 1001.42(6), Florida Statutes (2020). Effective July 1, 2021, Chapter 2021-138, Laws of Florida updated this statute to also include educational support staff.

¹² Section 1012.01, Florida Statutes.

¹³ Board Policies 1210, 3210, and 4210, *Standards of Ethical Conduct*, and 8141, *Mandatory Reporting of Misconduct*.

the required communication concerning misconduct that affected the health, safety, or welfare of a student.

During the 2020-21 fiscal year, the District employed 226 instructional personnel and 93 administrative personnel, school officers, and support staff with direct access to students;¹⁴ however, although we requested, District records were not provided to demonstrate that the required ethical conduct training was completed. In response to our inquiry in December 2021, the Superintendent indicated that the District had not established appropriate ethical conduct training procedures as the training documents were either not completed or the required training was never done. In addition, the Superintendent indicated that the District is working to provide the required training online and the Director of Curriculum will maintain records for the employee training completed.

District personnel also indicated that, as of December 2021, procedures had not been established to require appropriate communication with potential employers of former District employees who had their employment terminated for conviction or suspicion of inappropriate behavior with children. According to District personnel, no one separated from District employment, or had their employment terminated, for conviction or suspicion of inappropriate behavior with children during the 2020-21 fiscal year.

Without completing proper training on standards of ethical conduct and procedures addressing how to communicate with potential employers regarding former District employees who were terminated for conviction or suspicion of inappropriate behavior with children, school personnel may not be aware of their responsibility, or understand how, to identify and report misconduct or abuse affecting the health, safety, or welfare of a student.

Recommendation: The District should establish procedures to ensure employees complete training on the standards of ethical conduct and the responsibility to report alleged misconduct affecting the health, safety, or welfare of a student. In addition, procedures should be established that address how to communicate with potential employers regarding former District employees who were terminated for conviction or suspicion of inappropriate behavior with children and how to document those communications.

Finding 4: Mental Health Care Services

State law¹⁵ 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,¹⁶ the District received a mental health assistance allocation totaling \$157,883 for the 2020-21 fiscal year to establish or expand school-based mental health care services and related training.

Our discussions with District personnel and examination of District records disclosed that the District had designated a school safety specialist; however, the District's established procedures were not always effective to ensure that the District complied with statutory mental health care training requirements. Specifically, we examined District records, as of June 30, 2021, and determined that 196 (65 percent) of the 300 District school-based employees had not completed the required mental health training. In

¹⁴ The 93 employees do not include 12 support staff who worked in the administrative complex and did not have direct access to students.

¹⁵ Section 1012.584, Florida Statutes.

¹⁶ Section 1011.62(16), Florida Statutes.

response to our inquiry, District personnel indicated that, although mental health training was provided several times throughout the year, due to turnover in the school safety specialist position and certified trainers, the District experienced delays in delivering the required training. In addition, according to District personnel, all staff are projected to complete the training during the 2021-22 fiscal year.

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 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 that training, the District cannot demonstrate compliance with State law.

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

Finding 5: Instructional Personnel – Grandfathered Salary Schedules

State law¹⁷ 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.¹⁸ The Board adopted grandfathered salary schedules for each of the 2018-19 through 2019-21 fiscal years and approved instructional personnel bargaining agreements for personnel compensated based on the grandfathered salary 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**

	2018-19	2019-20	2020-21
Number of Instructional Personnel Compensated Based on the Grandfathered Salary Schedule	32	26	24
Total Instructional Personnel Compensation Based on the Grandfathered Salary Schedule (in Millions)	\$2.2	\$1.9	\$1.6

Source: District records.

In response to our inquiry in December 2021, the Superintendent indicated that performance measures will be included in the Board-adopted grandfathered salary schedule and bargaining agreement for instructional personnel for the 2022-23 fiscal year. Absent grandfathered salary schedules that base a

¹⁷ Section 1012.22(1)(c)4.b., Florida Statutes.

¹⁸ Section 1012.34, Florida Statutes.

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. 2020-009.

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.

Finding 6: School Administrators Performance Evaluations and Salary Schedule

State law requires that:

- A performance evaluation¹⁹ be conducted for each school administrator at least once a year based, in part, upon student performance and instructional leadership.
- The evaluator²⁰ submit a written evaluation report to the employee no later than 10 days after the evaluation takes place and discuss the report with the employee.
- The Board²¹ adopt performance salary schedules that provide annual salary adjustments for school administrators based upon performance determined under State law.²²

District personnel indicated that, as of December 2021, a revised school administrator performance evaluation system was being developed and had not been finalized. Consequently, school administrator evaluations had not been conducted for the 2018-19, 2019-20, and 2020-21 fiscal years. In addition, contrary to State law, the Board-adopted salary schedules for each of the 2018-19, 2019-20, and 2020-21 fiscal years did not provide for annual adjustments for school administrators based upon performance.

Table 2 shows the number of school administrator positions compensated and the total compensation for those positions for the 2018-19 through 2020-21 fiscal years.

**Table 2
Number of School Administrator Positions and Related Compensation
For the 2018-19 Through 2020-21 Fiscal Years**

	2018-19	2019-20	2020-21
Number of School Administrator Positions Compensated	7	7	9
Total School Administrators’ Compensation (in Thousands)	\$522	\$522	\$645

Source: District records.

¹⁹ Section 1012.34(3), Florida Statutes.

²⁰ Section 1012.34(3)(c), Florida Statutes.

²¹ Section 1012.22(1)(c)5., Florida, Florida Statutes.

²² Pursuant to Section 1012.34(3)(a)1. and 3., Florida Statutes, school administrator performance must be measured based upon student performance and instructional leadership.

In response to our inquiries, the Superintendent indicated in December 2021 that a revised school administrator evaluation system and salary schedules that provide for annual adjustments for school administrators based on performance will be adopted by the Board for the 2022-23 fiscal year.

Absent the conduct of school administrator performance evaluations and without providing school administrator salary adjustments based upon performance, the District cannot demonstrate compliance with State law and there is an increased risk that school administrators whose performance exceeds management's expectations will not be properly recognized and compensated. A similar finding was noted in our report No. 2020-009.

Recommendation: The District should comply with State law by ensuring that school administrator evaluations are conducted annually and that Board-adopted performance salary schedules provide for annual salary adjustments for school administrators based upon performance determined under State law.

Finding 7: Terminal Leave Pay

State law²³ provides that a district school board may establish policies to provide terminal pay for accumulated sick leave to any full-time employee of the district school board other than instructional staff or educational support employees. Pursuant to this State law, Board policies²⁴ were established to provide terminal payments for accrued sick leave, at a rate of 50 percent, to administrative employees employed on or after 1987 with 10 or more years of employment with the District. In addition, State law²⁵ and Board policies²⁶ provide that the terminal pay for accrued vacation leave may not exceed 60 days.

During the period July 2019 through December 2021, the District made 37 payments totaling \$381,976 for accumulated sick and vacation leave. Two of the five Finance Department personnel were responsible for preparing a termination worksheet to support terminal leave pay calculations and related payments. To determine the accuracy of the terminal leave pay calculations and related payments, we requested for examination District records supporting 14 selected payments totaling \$277,147 made to 13 employees. We noted that the District records provided did not identify who prepared or who reviewed and authorized the calculations and related payments. We also identified 7 overpayments totaling \$69,567 made to 6 administrative employees who were employed after 1987 and had 10 or more years of service with the District. Specifically:

- During the period June 2020 through August 2021, the District made 4 payments totaling \$105,669 to 4 former school administrators. However, contrary to Board policies, the District compensated each of these employees for 100 percent of their accrued sick leave, instead of 50 percent. As a result, these administrative employees were overpaid a total of \$34,549.
- During the period June 2021 through September 2021, the District made 3 payments totaling \$104,073 to 2 former District-level administrators. However, contrary to Board policies and State law, the District calculated the terminal leave payments using 100 percent of the accrued sick leave balances, instead of 50 percent, and vacation leave balances in excess of 60 days (480 hours). In addition, for 1 of the employees, the accrued sick leave balance used in the

²³ Section 1012.61(2)(a)5., Florida Statutes.

²⁴ Board Policy 1430.03, *Administration - Sick Leave*.

²⁵ Section 1012.65, Florida Statutes.

²⁶ Board Policy 1430.06, *Administration - Vacation Leave*.

terminal leave calculation was understated by 18 hours. As a result, these administrative employees were overpaid a net total of \$35,018.

In response to our inquiry, District personnel acknowledged that terminal leave payments were calculated incorrectly and indicated that procedures are in the process of being reviewed to ensure that terminal leave balances are accurately calculated and reviewed, in accordance with State law and Board policies, before terminal leave pay is authorized and paid.

Absent effective procedures for ensuring terminal pay for accumulated sick and vacation leave is accurately calculated in accordance with State law and Board policies, there is an increased risk that the calculations and related payments may not be consistent with Board expectations and for overpayments to occur and not be timely detected and recovered.

Recommendation: The District should enhance procedures to ensure that:

- **Terminal leave pay is accurately calculated in accordance with State law and Board policies.**
- **District records are maintained to identify who prepared and who reviewed and authorized the terminal leave pay calculations and related payments.**
- **Take appropriate action to recover the overpayments totaling \$69,567.**

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, for each public school within the District and for the District, certain graphical representations of summary financial efficiency data and fiscal trend information for the previous 3 years. Specifically, the District Web site must show fiscal trend information for the previous 3 years on the:

- Ratio of full-time equivalent (FTE) students to FTE instructional personnel.
- Ratio of FTE students to FTE administrative personnel.
- Total operating expenditures per FTE student.
- Total instructional expenditures per FTE student.
- General administrative expenditures as a percentage of total budget.
- Rate of change in the General Fund's ending fund balance not classified as restricted.

The District Web site must also include a link to the Web-based fiscal transparency tool developed by the FDOE pursuant to State law²⁸ to enable taxpayers to evaluate the financial efficiency of the school district and compare the financial efficiency of the school district with other similarly situated school districts. This information must be prominently posted on the District Web site in a manner that is readily accessible.

²⁷ Section 1011.035(2), Florida Statutes.

²⁸ Section 1010.20, Florida Statutes.

Our inquiry and review disclosed that, as of August 2021, the District Web site lacked the graphical representations and a link to the Web-based fiscal transparency tool developed by the FDOE. In response to our inquiry, District personnel indicated that, because of an oversight, the Finance Director, before retiring in September 2021, did not post to the District's Web site a link to the Web-based fiscal transparency tool, the summary financial efficiency data, or the fiscal trend information for the previous 3 years. Subsequent to our inquiry, as of December 2021, District personnel had posted the required graphical representations to the District's Web site for two of the three District schools.

Providing the required financial efficiency data and fiscal trend information in a timely manner enhances citizen involvement and the ability to analyze, monitor, and evaluate fiscal outcomes.

Recommendation: The District should establish procedures to timely post all required information on the District Web site and ensure compliance with statutory transparency requirements.

Finding 9: Adult General Education Classes

State law²⁹ 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 Act³⁰ proviso language required each school district to report enrollment for adult general education programs in accordance with FDOE instructional hours reporting procedures.³¹ State Board of Education (SBE) rules³² require the District to collect and maintain enrollment and attendance information on students based on minimum enrollment requirements for funding and mandatory withdrawal procedures for students for non-attendance.

According to District personnel, the District had instructional contact hours for the Fall 2020 and Spring 2021 Semesters that should have been reported, but the District did not always maintain records to identify instructional contact hours or report those hours to the FDOE. As part of our audit, we requested and examined District records supporting contact hours for the 6 students enrolled in 13 adult general education classes for the Fall 2020 Semester and the 5 students enrolled in 5 adult general education classes for the Spring 2021 Semester. We found that:

- The District did not report to the FDOE any instructional contact hours for the Fall 2020 Semester. While District records supported 70 instructional contact hours attended by 1 student enrolled in 1 class during the semester, the District did not maintain records to quantify the instructional contact hours for the other 5 students enrolled in 12 classes and, although we requested, the total number of unreported instructional contact hours could not be estimated.
- Although District records supported 470 instructional hours attended by the 5 students enrolled in 5 classes during the Spring 2021 Semester, the District did not report those hours to the FDOE.

In response to our inquiry, District personnel indicated that, due to the frequent turnover in personnel responsible for coordinating adult general education, the hours were not always accounted for or reported. Since adult general education funding is based, in part, on enrollment data reported to the

²⁹ Section 1004.02(3), Florida Statutes.

³⁰ Chapter 2020-111, Laws of Florida, Specific Appropriation 126.

³¹ FDOE's Technical Assistance Paper: *Adult General Education Instructional Hours Reporting Procedures*, Dated September 2020.

³² SBE Rule 6A-10.0381(5), Florida Administrative Code.

FDOE, it is important that the District maintain appropriate support for, and report accurate, data. A similar finding was noted in our report No. 2020-009.

Recommendation: The District should establish controls to ensure that instructional contact hours for adult general education classes are properly supported and accurately reported to the FDOE. In addition, the District should contact the FDOE regarding the unreported instructional contact hours for the Fall 2020 and Spring 2021 Semesters and take appropriate actions based on FDOE input.

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, add, change, or delete data and restrict employees from performing incompatible functions or functions outside their areas of responsibilities. As part of these controls, a security administrator is responsible for granting employee IT access privileges and limiting such IT privileges based on the employee's job responsibilities. Periodic evaluations of assigned IT access privileges are necessary to ensure that employees can only access those IT resources that are necessary to perform their assigned job responsibilities. District personnel indicated that the District security administrator completes a documented evaluation of IT user access privileges periodically to detect and remove unnecessary and inappropriate access privileges.

The District enterprise resource planning system is composed of finance and human resource (HR) applications, as well as a product setup component that allows for the technical configuration and system administration of both applications. The District finance application includes, for example, the ability to create and edit vendor information, create and post journal entries, and process payment transactions. The District HR application includes, for example, the ability to add new employees, adjust pay rates, and process payroll transactions. The product setup component includes, for example, the ability to add, modify, or delete data; create IT user accounts; and assign IT user access privileges to the District applications and setup component. The Management Information System Supervisor is the District security administrator and is responsible for granting employee IT access privileges.

As part of our audit, we obtained a list of the 298 users with IT access privileges to the District finance and HR applications. To determine whether the IT user access privileges were consistent with employee job responsibilities and assigned duties, we requested for examination District records supporting selected access privileges for the 10 users with update access to critical finance application functions and the 8 users with update access to critical HR application functions. We found that the access privileges and job responsibilities were unnecessary or incompatible for:

- The HR Director who had full update access to both the finance and HR applications and product setup component, although such access was unnecessary for the Director's assigned duties. In addition, since assignments to the product setup component grant users the same authority as the security administrator, such authority should be limited to an employee with no oversight monitoring responsibilities.
- An employee who coordinates Federal programs and had full update access to both the finance and HR applications, although such duties are unnecessary for the employee's assigned tasks.

- The Finance Secretary who could process vendor payments in the finance application and was also granted unnecessary access that could permit the performance of incompatible duties, including the ability to add and update vendor information, create and approve requisitions and purchase orders, and create invoices. In addition, the Finance Secretary had unnecessary access privileges to the HR application that allowed the Secretary to add and update employee information and process payroll payments.
- The Payroll Clerk and Finance Clerk who each had the ability to process payroll payments in the HR application and also were granted unnecessary access that allowed them to add and update employee information and permitted the performance of incompatible duties.

Subsequent to our inquiries, in December 2021 District personnel removed the unnecessary or incompatible access privileges for the employee who coordinated Federal programs, the Finance Secretary, and the Finance Clerk. In addition, District personnel indicated that they are aware of the need to limit access to critical functions, and they are working to restrict IT access privileges for the other two employees.

While other District controls (e.g., budget monitoring and payroll and expenditure processing controls to independently review error reports and prevent duplicate payments) mitigate some of the risk associated with these access control deficiencies, absent appropriate management of access privileges, management has limited assurance that District data and resources are adequately protected against unauthorized disclosure, modification, or destruction and that any unauthorized actions that may occur will be timely detected.

Recommendation: District should continue efforts to ensure that access privileges are limited to those necessary for employees to perform their assigned duties. Such efforts should include enhanced periodic evaluations of IT user access privileges to ensure those privileges restrict employees from performing incompatible functions or functions outside their areas of responsibilities.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for findings included in our report No. 2020-009 except that Findings 1, 5, 6, and 9 were noted in that report as Findings 4, 2, 3, and 7, respectively.

OBJECTIVES, SCOPE, AND METHODOLOGY

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

We conducted this operational audit from April 2021 through December 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, instructional contact hours, 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. 2020-009.
- 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 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. Specifically, from the population of 298 users, we tested the access privileges for the 10 users with update access privileges to critical finance functions and the access privileges for the 8 users with update access privileges to critical HR functions. 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.
- Evaluated District procedures for protecting the sensitive personal information of students, including social security numbers. Specifically, we examined the access privileges of the 29 employees 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.
- Examined District records supporting the eligibility of recipients of the Florida Best and Brightest Scholarship Program awards pursuant to Section 1012.731, Florida Statutes.
- Evaluated District procedures to prohibit former employee access to electronic data files. Specifically, we reviewed selected user access privileges for the 80 employees who separated from District employment during the audit period to determine whether access privileges were 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 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.
- From the population of expenditures totaling \$707,797, and transfers totaling \$812,964 during the audit period from nonvoted capital outlay tax levy proceeds, Public Education Capital Outlay funds, and other restricted capital project funds, examined documentation supporting selected expenditures and transfers totaling \$225,386 and \$696,507, respectively, to determine District compliance with the restrictions imposed on the use of these resources, such as compliance with Section 1011.71(2), Florida Statutes.
- From the population of \$71,620 total workforce education program funds expenditures for the audit period, examined District records supporting 20 selected expenditures totaling \$52,569 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 contact hours for the 6 students enrolled in 13 adult general education classes during the Fall 2020 Semester and the 5 students enrolled in 5 adult general education classes during the Spring 2021 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 \$13.3 million to 333 employees during the period July 2020 through May 2021, examined District records supporting compensation payments totaling \$1.4 million to 35 selected employees to determine the accuracy of the rate of pay and whether supervisory personnel reviewed and approved employee reports of time worked.
- From the population of 37 terminal leave payments totaling \$381,976 during the period July 2019 through December 2021, examined District records supporting 14 payments totaling \$277,147 to determine whether terminal pay was accurately calculated and paid in accordance with State law and Board policies.
- Examined Board policies and District procedures to determine whether the District had developed adequate performance assessment procedures for instructional personnel and school administrators based on student performance and other criteria in accordance with Section 1012.34(3), Florida Statutes, and to determine whether a portion of compensation during the audit period was based on performance in accordance with Section 1012.22(1)(c)4. and 5., Florida Statutes.
- Examined District records supporting teacher salary increase allocation payments totaling \$299,211 for the audit period to 143 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 supporting 30 selected employees and 3 selected contractor workers from the population of 331 employees and 3 contractor workers during the audit period to evaluate whether individuals who had direct contact with students were subjected to the required fingerprinting and background screening procedures.
- Evaluated the effectiveness of Board policies and District procedures addressing the ethical conduct of 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 1012.584, Florida Statutes.
- Examined District records to determine whether the Board had adopted appropriate mental health awareness policies and the District had 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.

- Interviewed District personnel and reviewed supporting documentation to evaluate whether District personnel effectively monitored the financial condition of the charter school in the District.
- 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 \$7.1 million during the 2020-21 fiscal year, we evaluated documentation related to 30 selected payments for general expenditures totaling \$202,459.
- From the population of expenditures for school resource officer contracted services totaling \$179,269 during the audit period, examined supporting documentation, including the contract documents and applicable time sheets, for payments during the 2020-21 fiscal year to determine whether District records evidenced that services were satisfactorily received and conformed to contract terms and invoices before payment.
- 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

GLADES COUNTY SCHOOL DISTRICT

Building Academic Excellence

Dr. Alice E. Barfield
Superintendent

March 15, 2022

Andrew Biggar
Director of
Academic Services

Ms. Sherrill F. Norman, CPA
Florida Auditor General
C74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dawn Martin
Director of Finance

Dear Ms. Norman

Brian Greseth
Director of
Administrative
Services

We would like to take the opportunity to thank you and your local audit staff for the assistance that the 2020-21 Operational Compliance audit provides to the District. We look to your recommendations as guidance and use them to focus on areas of needed improvement in our policies and procedures. In response to the Preliminary and Tentative Audit Findings, we offer the following:

Andrea Schillinger
Director of
Exceptional Student
Education

1: Employee Background Screenings

Kristi Durance
Director of
Student Services

Recommendation: The District should take action to identify District employees who have not obtained the required background screenings; ensure that the screenings are promptly obtained and the results promptly evaluated; and make decisions, as necessary, based on the evaluations. In addition, the District should establish procedures to appropriately monitor background screening due dates and ensure that all employees obtain the required background screenings at least once every 5 years.

Gabrielle Ibiatorremendia
Director of
Human Resources

School Board Members

Reply: The District has reviewed all employee background screenings to ensure that all are currently up to date with no exceptions. To ensure future compliance, the HR department now maintains a worksheet indicating when the 5 year screenings are required to be completed for each employee.

▪ **Crystal Drake**
District 1

▪ **Jenny Allen**
District 2

2: School Safety

▪ **Jean Prowant**
District 3

Recommendation: The District should enhance procedures to demonstrate compliance with State school safety laws. Such enhancements should include documented verification that:

▪ **Gloria Reese**
District 4

For each month school is in session, District schools conduct both active shooter and hostage situation and fire emergency drills.

▪ **Patricia Pearce**
District 5

Reply: The District has implemented procedures for each school through a schedule and checklist to ensure that all school safety items are completed and properly documented. The documentation is the responsibility of each Principal and is turned into the District office for review and monitoring. Completion and documentation of all school safety requirements are now included in the Principals' annual evaluation.

PO Box 459 ▪ Moore Haven, FL 33471 ▪ 863.946.2083 ▪ Fax: 863.946.1529 ▪ www.gladesedu.org

The School District of Glades County does not discriminate on the basis of race, color, national origin, gender, age, disability, marital status or genetic information in its educational programs, services or activities, or in its hiring or employment practices. The District also provides equal access to its facilities to the Boy Scouts and other patriotic youth groups, as required by the Boy Scouts of America Equal Access Act. Questions, complaints, or requests for additional information regarding discrimination or harassment may be sent to:
Brian Greseth P.O. Box 459, Moore Haven, FL 33471 brian.greseth@glades-schools.org

3: Ethical Conduct

Recommendation: The District should establish procedures to ensure employees complete training on the standards of ethical conduct and the responsibility to report alleged misconduct affecting the health, safety, or welfare of a student. In addition, procedures should be established that address how to communicate with potential employers regarding former District employees who were terminated for conviction or suspicion of inappropriate behavior with children and how to document those communications.

Reply: Ethics training has been included for all employees through the Professional Development Department. All current employees have completed the required training and procedures are in place to ensure that new employees receive the training as part of the new hire process.

Procedures have been implemented to ensure that any communication with potential employers regarding former employees is in compliance with the Code of Ethics of the Education Profession in Florida (Rule 6B-1.001, F.A.C.) and properly documented.

4: Mental Health Care Services

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

Reply: Youth Mental Health Awareness and assistance training is now provided through the Professional Development Department and is required for all student contact positions within the District. All current staff has been trained and we continue to offer additional training opportunities throughout the year.

5: Instructional Personnel – Grandfathered Salary Schedules

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.

Reply: This has been an ongoing issue with the District as an appropriate grandfathered salary schedule did not exist which included performance pay. The salary schedule has been reviewed to ensure that employees are placed on the correct placement. The salary schedule and performance pay will be addressed in the spring with the union.

6: School Administrators Performance Evaluations and Salary Schedule

Recommendation: The District should comply with State law by ensuring that school administrator evaluations are conducted annually and that Board-adopted performance salary schedules provide for annual salary adjustments for school administrators based upon performance determined under State law.

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Ms. Sherrill F. Norman, CPA

March 15, 2022

Reply: While Administrative Evaluations may have been performed by the former administration, they were not properly documented. The District is currently utilizing the State administrative performance evaluation instrument which documents compliance with the Florida Principal Leadership Standards (FPLSs) adopted by the State Board of Education.

7: Terminal Leave Pay

Recommendation: The District should enhance procedures to ensure that:

- Terminal leave pay is accurately calculated in accordance with State law and Board policies.
- District records are maintained to identify who prepared and who reviewed and authorized the terminal leave pay calculations and related payments.
- Take appropriate action to recover the overpayments totaling \$69,567.

We brought this matter to the attention of the Auditors when first identified and reached out to law enforcement. We have developed a calculation worksheet which documents the calculation in accordance with board policy and state statutes, required identification of the preparer and approvals of the Finance Director and the Superintendent if the projected payout exceeds \$5,000. As this continues to be an ongoing investigation, we will follow the recommendations of law enforcement at the conclusion of their investigation.

8: Fiscal Transparency

Recommendation: The District should establish procedures to timely post all required information on the District website and ensure compliance with statutory transparency requirements.

The District has just received the data required to update this information on the District website for the current fiscal year. All required information will be posted to the district website by the end of March 2022.

9: Adult General Education Classes

Recommendation: The District should establish controls to ensure that instructional contact hours for adult general education classes are properly supported and accurately reported to the FDOE. In addition, the District should contact the FDOE regarding the unreported instructional contact hours for the Fall 2020 and Spring 2021 semesters and take appropriate actions based on FDOE input.

Reply: This District has established proper procedures to document instructional contact hours for adult general education and has reached out to FDOE for guidance regarding any unreported hours from the prior semesters. All future Adult Education programs are being moved to the Immokalee Technical College in the Fall of 2022 through an agreement with Collier County School Board.

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Ms. Sherrill F. Norman, CPA

March 15, 2022

10: Information Technology User Access Privileges

Recommendation: District should continue efforts to ensure that access privileges are limited to those necessary for employees to perform their assigned duties. Such efforts should include enhanced periodic evaluations of IT user access privileges to ensure those privileges restrict employees from performing incompatible functions or functions outside their areas of responsibilities.

Reply: All computer access was reviewed and corrected. Appropriate procedures are now in place to document and evaluate user access privileges based on job functions.

We would also like to recognize the local audit staff for the professional manner in which the audit was conducted.

Respectfully submitted,



Dr. Alice E. Barfield
Superintendent of Schools